

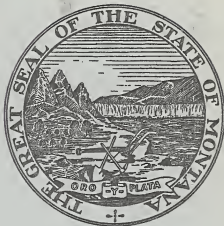
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STATE DOCUMENTS

MONTANA STATE HIGHWAY COMMISSION

COST ACCOUNTING CODE MANUAL

August 1, 1970



STATE OF MONTANA

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MONTANA STATE HIGHWAY COMMISSION

COST ACCOUNTING CODE MANUAL

The Accounting Section, in order to provide complete cost accounting for highway operations, and in order that reliable answers may be given to any questions asked, has developed the following cost accounting code manual:

This manual is provided in an attempt to translate as many of the phases, as possible, of Highway Commission operations into a numerical coding system. This numerical coding system is the basis for machine cost accounting. Machine accounting is dependent on correct coding; thus, all coding must be checked by someone other than the person who does the coding. Accuracy in coding is mandatory for machine cost accounting.

This coding manual is designed to provide a complete list for coding all accounts. Each account, in this manual, should be checked for its cost distribution before any coding is made. If an account does not use portions of the coding area, a straight line will be drawn through that field not used.

The use of the coding fields are as follows:

AREA NUMBER: This field designates the department, division, or section where costs occur. This number must be used in all coding. This field contains a four digit number.

CLASS NUMBER: This field is used to designate participating and non-participating Federal Aid charges and to designate types of road equipment. This field contains a two digit number.

PROJECT NUMBER: This field usually designates the location of the work performed, such as Federal Aid project numbers, State Maintenance project numbers and Maintenance section numbers. Equipment numbers will also be shown in this field. This field contains a four digit number.

AGREEMENT NUMBER: Federal Aid project agreement numbers, inventory numbers, maintenance special or betterments, etc., are recorded in this column. This is a sub-breakdown of the project number. This is a two digit number.

UNIT NUMBER: Whenever a construction project is divided into different units such as fencing, structures, seeding and mulching, etc., this column will be used to record costs for each specific unit. This column is also used to designate special features on inventory accounts. This field contains a two digit number.

WORK NUMBER: Phases of operation will be recorded in this column.
This field contains a two digit number.

ACCOUNT NUMBER: This field represents the general ledger account number.
This number must appear in all coding. (It replaces the
old control number.) This field contains a four digit
number.

COMMODITY NUMBER: The specific cost item is recorded in this column and
this number must appear in all coding. This field con-
tains a three digit number.

QUANTITY NUMBER: The number of items purchased, used, sold, etc., will be
shown in this column.

UNIT OF MEASURE: This field designates the specific unit which corresponds
to the number written in the "Quantity" field. This
field contains a two digit number.

The following code stamp will be used when coding any claim. The coding
fields, in this stamp, will be completed as per instructions for the account
to be coded.

AREA AND FUNCTION NUMBERS

The following area numbers must be used for any item which is coded.
 Program area numbers which are used for the State Central Accounting Bureau
 are also shown. These numbers are used in the Program Field on state claims.

<u>AREA-FUNCTION NUMBER</u>	<u>PROGRAM AREA NUMBER</u>	<u>ASSIGNED TO</u>
0001	0101	Department of Highways
0005	0405	Advertising Unit
0006	0106	Governor's Office
0007	0507	Administrator - Engineering
0008	0507	Asst. Admin. - Engineering
0010	0110	Director of Highways
0012	0112	Chief Counsel
0014	0114	Personnel Division
0015	0115	Internal Review Section
0016	0216	Safety Section
0017	0117	Information Unit
0018	0118	Chief Pilot
0019	0519	Project Control Unit
0020	0120	Administrator - Centralized Services Division
0021	0121	Accounting Bureau
0022	0122	Gross Vehicle Weight Division
0023	0123	Processing & Photo Section
0024	0124	Office Service Section
0025	0125	Data Processing Bureau
0026	0126	Planning & Research Bureau
0027	0127	Library
0029	0129	General Administration
0030	0530	Preconstruction Section
0031	0531	Contract Plans Unit
0032	0532	Location & Road Design Unit
0033	0533	Engineering Specialties Unit
0034	0534	Hydraulics Unit

AREA AND FUNCTION NUMBERS (Cont.)

<u>AREA-FUNCTION NUMBER</u>	<u>PROGRAM AREA NUMBER</u>	<u>ASSIGNED TO</u>
0036	0536	Traffic Design Unit
0037	0537	Public Hearings Unit
0038	0538	Secondary Urban Unit
0039	0539	Consultant Design Unit
0040	0240	Materials Bureau
0046	024001	Core Drill Section
0050	0550	Bridge Section
0060	0560	Right-of-Way Section
0070	0570	Right-of-Way Attorneys
0080	0280	Construction Bureau
0082	0282	Labor Coordinator Section
0090	0390	Maintenance Division
0092	0192	Communications Bureau
0093	0393	Helena Shop Bureau
0094	0194	Civil Defense Section
0095	--	Statewide Building Program (Budget Only)
1130	0211	Missoula Construction Section
1230	0212	Kalispell Construction Section
2130	0221	Butte Construction Section
2230	0222	Bozeman Construction Section
3130	0231	Great Falls Construction Section
3230	0232	Havre Construction Section
4130	0241	Glendive Construction Section
4230	0242	Wolf Point Construction Section
5130	0251	Billings Construction Section
5230	0252	Miles City Construction Section
5330	0253	Lewistown Construction Section
1120	0311	Missoula Maintenance Bureau
1220	0312	Kalispell Maintenance Bureau
2120	0321	Butte Maintenance Bureau

AREA AND FUNCTION NUMBERS (Cont.)

<u>AREA-FUNCTION NUMBER</u>	<u>PROGRAM AREA NUMBER</u>	<u>ASSIGNED TO</u>
2220	0322	Bozeman Maintenance Bureau
3120	0331	Great Falls Maintenance Bureau
3220	0332	Havre Maintenance Bureau
4120	0341	Glendive Maintenance Bureau
4220	0342	Wolf Point Maintenance Bureau
5120	0351	Billings Maintenance Bureau
5220	0352	Miles City Maintenance Bureau
5320	0353	Lewistown Maintenance Bureau
1060	056010	Missoula Right-of-Way Unit
2060	056020	Butte Right-Of-Way Unit
3060	056030	Great Falls Right-of-Way Unit
4060	056040	Glendive Right-of-Way Unit
5060	056050	Billings Right-of-Way Unit



CLASS NUMBER CODING

The class number is used to distinguish participating and nonparticipating charges on Federal Aid Projects and is used to designate types of equipment in the direct equipment expense account.

The following class numbers will be used when coding charges to Federal Aid Projects:

CLASS NUMBER 10 - Participating Charge - Preliminary Engineering, Construction Engineering, Planning Survey, Rights-of-Way Incidentals, and Utility Relocation Incidentals.

All participating charges for preliminary engineering, construction engineering, planning survey, rights-of-way incidentals, and utility relocation incidentals charges shall be coded to this class number, regardless of the specific Federal Aid system and/or the Federal Aid Fund Allocation, under which the project is programmed.

Rights-of-Way Incidental charges are those rights-of-way items which are coded in the field.

Note: Proration of charges to this class number will be made by data processing machines to the proper Federal Aid Fund Allocation.

CLASS NUMBER 11 - Participating Charge Regular Federal Aid Fund Allocation - Construction - Utility Relocations and Major Rights-of-Way Charges (Non Indian Land)

Participating charges incurred in connection with project construction, utility relocations and major rights-of-way charges for projects on Non Indian land and financed with regular Federal Aid Fund Allocations will be coded with this class number. The regular Federal Aid Fund Allocation included projects on the Primary (P), Interstate (I), Secondary (S), and Urban (U) Systems.

All rights-of-way items coded in the Helena Headquarters office are classified as major rights-of-way charges.

CLASS NUMBER 12 - Participating Charge Regular Federal Aid Fund Allocation - Construction, Utility Relocations and Major Rights-of-Way Charges (Indian Land.)

CLASS NUMBER CODING - Continued

This class number will be used to designate the Indian portion of project construction, utility relocations and major rights-of-way charges, which are chargeable to the regular Federal Aid Fund Allocation.

CLASS NUMBER 13 - Participating Charge Special Federal Aid Fund Allocation - Construction and Utility Relocation Charges - 90% Participation.

Charges incurred in connection with project construction and utility relocations financed with special Federal Aid Fund Allocations will be coded with this class number, if these items are reimbursable by the Bureau of Public Roads at 90%. Special Federal Aid Fund Allocations include railroad crossing projects designated as: Primary Grade Crossing (PG), Secondary Grade Crossing (SG), Interstate Grade Crossing (IG), Urban Grade Crossing (UG), etc.

CLASS NUMBER 14 - Participating Charge Special Federal Aid Fund Allocation - Construction, Utility Relocation - 100% Participation.

Charges incurred in connection with project construction and utility relocations financed with special Federal Aid Fund Allocations will be coded with this class number, if these items are reimbursable by the Bureau of Public Roads at 100%. Special Federal Aid Fund Allocations include railroad crossing projects designated as: Primary Grade Crossing (PG), Secondary Grade Crossing (SG), Interstate Grade Crossing (IG), Urban Grade Crossing (UG), etc.

CLASS NUMBER 15 - Participating Charge Special Federal Aid Fund Allocation - Major Rights-of-Way Charges - 50% Participation.

Participating major rights-of-way charges financed with special Federal Aid Fund Allocations will be coded with this class number, if these items are reimbursable by the Bureau of Public Roads at 50%. Special Federal Aid Fund Allocations include railroad crossing projects designated as: Primary Grade Crossing (PG), Secondary Grade Crossing (SG), Interstate Grade Crossing (IG), Urban Grade Crossing (UG), etc.

CLASS NUMBER 20 - Nonparticipating Charges - All Accounts.

All Preliminary engineering, rights-of-way, utility relocations, construction engineering and project construction nonparticipating charges will be coded to this class number regardless of the specific Federal Aid system and/or Federal Aid Fund Allocation.

CLASS 21 - Nonparticipating Charges - All Accounts.

All charges coded to State Savings Fund projects will be coded to this Class Number.

STATE HIGHWAY EARMARKED REVENUE CHART OF ACCOUNTS

This list includes every account in the general ledger. The account number is used in all coding.

ACCOUNT NUMBER:

1000	State Highway Earmarked Revenue Account Number 02138
1001	Petty Cash Fund
1200	Accounts Receivable Work in Progress
1210	Accounts Receivable - Dishonored Checks
1220	Accounts Receivable Costs
1230	Loans Receivable from Fed. and Pvt. Revenue Accounts
1240	Loans Receivable from Highway Revenue Account 707800
1250	Loans Receivable from City-County Construction Fund
1270	Accounts Receivable Work in Progress Statewide Motor Pool
1310	Gravel Stockpiles
1330	Office and Engineering Supplies
1340	Equipment Parts and Supplies - Maintenance Shop
1350	Maintenance Materials and Supplies
1370	Laboratory Supplies and Equipment
1400	Office Furniture and Fixtures
1401	Office Furniture and Fixtures - Accountability Account
1402	Allowance for Depreciation - Office Furniture and Fixtures
1410	Laboratory Equipment
1411	Laboratory Equipment - Accountability Account
1412	Allowance for Depreciation - Laboratory Equipment
1420	Photography Equipment
1421	Photography Equipment - Accountability Account
1422	Allowance for Depreciation - Photography Equipment
1430	Engineering Equipment
1431	Engineering Equipment - Accountability Account
1432	Allowance for Depreciation - Engineering Equipment
1440	Shop Tools and Shop Equipment
1441	Shop Tools and Shop Equipment - Accountability Account
1442	Allowance for Depreciation - Shop Tools Equipment
1450	FM Equipment
1451	FM Equipment - Accountability Account
1452	Allowance for Depreciation - Radio Equipment
1500	Major Road Equipment
1502	Allowance for Depreciation - Road Equipment
1510	Minor Maintenance Field Equipment
1511	Minor Maintenance Field Equipment - Accountability Account
1512	Allowance for Depreciation - Minor Maintenance Equipment
1520	Airplanes
1522	Allowance for Depreciation - Airplanes
1550	Obsolete Equipment and Materials
1600	Highway Buildings
1610	Motor Fuel Storage Facilities
1620	Road Oil Storage Facilities

STATE HIGHWAY EARMARKED REVENUE CHART OF ACCOUNTS - Cont.

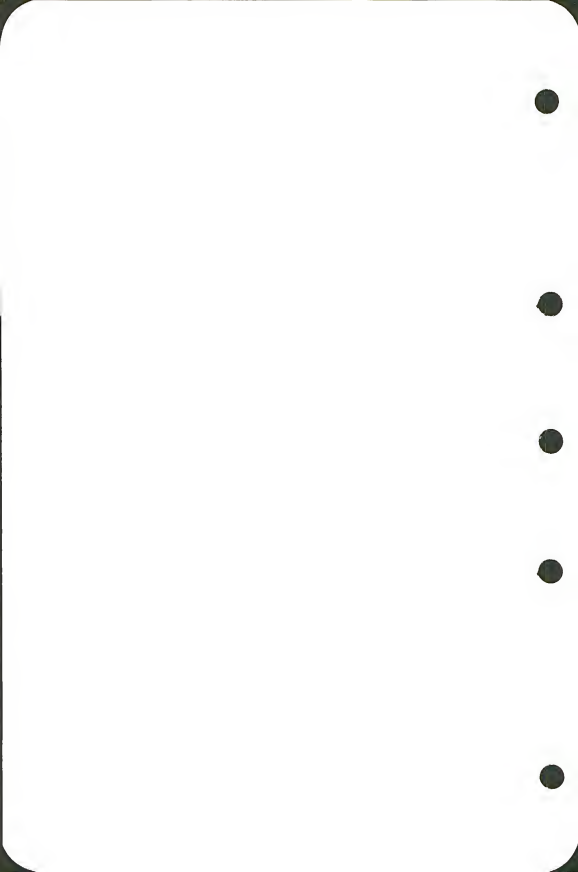
ACCOUNT NUMBER:

1630	Radio Sites and Buildings
1650	Road Side Rest Areas
1700	Excess Land
1710	Sand and Gravel Pits -- Maintenance
1720	Sand and Gravel Pits - Construction
1730	Land Held for Stockpiling Building
1800	Special Holding Account
1810	Payroll Holding Account
1820	Authorized Work in Progress
1830	Equipment Holding Account
1840	Deferred Charges
1850	Gravel Production
1900	Transfers to A & E for New Highway Complex
1910	Transfers to A & E for Highway Buildings
2000	Payroll Overhead
2002	Leave Taken
2012	State Paid Industrial Accident Premiums
2022	State Paid P.E.R.S. Premiums
2032	State Paid FICA Premiums
2042	State Paid Hospital Insurance Premiums
2110	Claims Payable Miscellaneous
2180	Net Contractors Earnings
2190	Out of State Contractors State Income Tax Payable
2200	Cancelled Warrants Payable
2290	Contractors' Gross Receipts Fee Payable
3000	Earmarked Revenue Account Income Suspense
3010	New Auto Caravan Tax Receipts
3020	Motor Fuel Tax Receipts
3030	U.S. Government Permit and Lease Receipts (Hwy. Portion)
3040	Gross Vehicle Weight Tax Receipts
3050	Vehicle Excess Size and Weight Permit Receipts
3060	Miscellaneous G.V.W. License Fees
3070	Special Fuel Permit Fines
3080	Handling Charge Receipts
3090	Miscellaneous Receipts
3100	Equipment Rental Earnings - State Owned
3130	Restricted Route Load Permit Fees
3150	Outdoor Advertising Sign Permit Receipts
3300	Legislative Appropriations
4000	General Administration
4010	Field Division Engineering Administration

STATE HIGHWAY EARMARKED REVENUE CHART OF ACCOUNTS - Cont.

ACCOUNT NUMBER:

4020	General Administration
4010	Field Division Engineering Administration
4020	Maintenance Supervision
4030	Maintenance
4040	Motor Fuel and Road Oil Storage Facility Repairs
4060	Communications Expense
4070	Building Repairs
4080	Equipment Repairs
4090	Gasoline Stores Distribution
4100	Indirect Equipment Expense
4110	Direct Equipment Expense
4120	Gross Vehicle Weight Tax Collection Expense
4140	State Advertising Expense
4160	Bad Debts
4170	Depreciation
4180	Fire Loss and Damage Recovery
4190	Payroll Suspense
4200	Legislative Appropriations Expense
4220	Transfers to Highway Trust Fund - State Aid Projects
4230	Payroll for Earmarked Revenue Account
4240	Equipment Rental Suspense
4270	Civil Defense Expense
4280	Repairs to Roadside Rest Areas
4300	Flood, Earthquake and Other Disasters Expense
4320	Highway Earmarked Revenue Expense Suspense
4340	Transfers to Highway Interim Committee
4350	Construction Engineering Administration
4360	Right-of-Way Administration
4370	Preliminary Engineering Administration
4400	Inventory Adjustment Account
4420	Payroll Holding Account
4430	Transfers to Motor Pool
4500	Encumbrances
4502	Reserve for Encumbrances
4800	Legislative Interim Committee Study on Highway Expense
4900	Accumulated Surplus Expense
4910	Accumulated Surplus - Donated by the Federal Government
6000	Highway Federal and Private Revenue Account Number 04410



STATE HIGHWAY EARMARKED REVENUE CHART OF ACCOUNTS - Cont.

ACCOUNT NUMBER:

7100	Contractors' Claim Payable
7120	Out-of-State Contractors' State Income Tax Payable (Except Corp.)
7130	Loans Payable to the Earmarked Revenue Account
7150	Net Contractors' Earnings
7160	Contractors' Gross Receipts Fee Payable
8000	Federal and Private Revenue Account Income Suspense
8010	Legislative Appropriations to 04410 Fund
8100	Estimated Preliminary Engineering Receipts
8102	Actual Preliminary Engineering Receipts
8200	Estimated Rights-of-Way Receipts
8202	Actual Rights-of-Way Receipts
8300	Estimated Utility Relocation Receipts
8302	Actual Utility Relocation Receipts
8400	Estimated Construction Engineering Receipts
8402	Actual Construction Engineering Receipts
8500	Estimated Construction Receipts
8502	Actual Construction Receipts
8600	Estimated Planning Survey Receipts
8602	Actual Planning & Research Receipts
8700	Estimated Federal-Aid Receipts - Outdoor Advertising
8702	Actual Federal-Aid Receipts - Outdoor Advertising
8800	State's Estimated Cost of Construction Receipts
8802	State's Cost of Construction Receipts
8900	Estimated Miscellaneous Construction Receipts
8902	Actual Miscellaneous Construction Receipts
9000	Miscellaneous Expense
9010	Payroll Suspense
9100	Reserve for Preliminary Engineering Costs
9102	Preliminary Engineering Costs
9110	Reserve for City and County Construction Program Admin. Expense
9112	City and County Construction Program Admin. Expense
9200	Reserve for Rights-of-Way Costs
9202	Rights-of-Way Costs
9212	Voluntary Court Deposits - Right-of-Way

STATE HIGHWAY EARMARKED REVENUE CHART OF ACCOUNTS - Cont.

ACCOUNT NUMBER:

9300	Reserve for Utility Relocation Costs
9302	Utility Relocation Costs
9400	Reserve for Construction Engineering Costs
9402	Construction Engineering Costs
9500	Reserve for Construction Costs
9502	Construction Costs
9600	Reserve for Planning Survey Costs
9602	Planning and Research Survey Costs
9700	Reserve for Outdoor Advertising Costs
9702	Outdoor Advertising Costs
9950	Payroll Suspense (Accounting Only)

OUTDOOR SIGN CONTROL ACCOUNT 05277 CHART OF ACCOUNTS

1150	Outdoor Advertising Signs Control - Federal and Private Grant Clearance
3400	Outdoor Sign Permits Receipt Account

STATE HIGHWAY COMMISSION REVOLVING ACCOUNT 723400

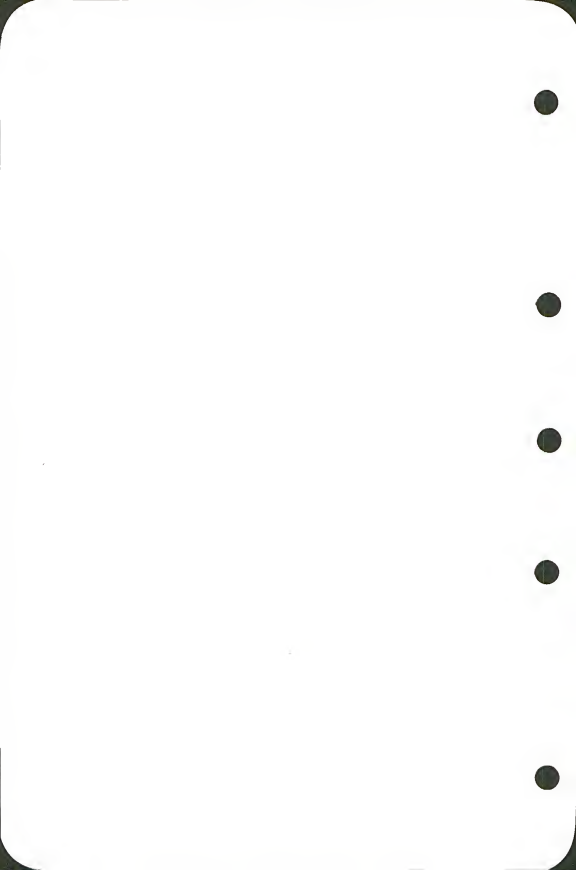
0100	Highway Commission Revolving Account 723400
0200	Transfers to Highway Earmarked Revenue Account 213800
3200	Accounts Receivable Receipts



STATE MOTOR POOL REVOLVING ACCOUNT 07078 CHART OF ACCOUNTS

ACCOUNT NO.

0500	Revolving Account
0510	Office Furniture and Fixtures
0520	Major Road Equipment
0521	Major Road Equipment - Accountability Account
0522	Allowance for Depreciation of Road Equipment
0525	Reserve for Vehicle Replacement
0530	Land and Buildings
0540	Shop Equipment
0541	Shop Equipment - Accountability Account
0550	Vehicles - Salvage
0560	Minor Equipment
0561	Minor Equipment - Accountability Account
0570	Accounts Receivable
0580	Accounts Receivable - Work in Progress
0585	Authorized Work in Progress
0590	Claims Payable
0595	Loans Payable to Earmarked Revenue Account
0600	Indirect Costs
0610	Direct Costs
0620	Payroll Suspense
0630	Payroll Overhead
0632	Leave Taken
0633	Industrial Accident Premiums
0634	State Paid P.E.R.S. Premiums
0635	FICA Premiums
0636	Hospital Insurance Premiums
0637	Leave Without Pay
0640	Depreciation
0650	Revolving Suspense
0660	Non-Reimbursed Vehicle Loss Expense
0700	Equipment Rental Earnings
0710	Accounts Receivable Receipts
0720	Accumulated Equipment Rental Suspense
0730	Aid Received from State Highway Commission
0770	Encumbered Purchase Orders
0772	Reserve for Encumbered Purchase Orders
0800	Accumulated Surplus
0810	Accumulated Surplus Equipment Donated by State Agencies



CITY AND COUNTY CONSTRUCTION FUND

ACCOUNT NUMBER:

5100	City and County Earmarked Revenue Account
5200	City and County Claims Payable
5250	Loans Payable to Earmarked Revenue Account 213800
5290	Contractors's Gross Receipts Fee Payable
5302	Actual City and County Gas Tax Receipts
5310	Estimated Highway Commission Aid Receipts
5312	Actual Highway Commission Aid Receipts
5440	Reserve for City Construction Expense
5442	City Construction Expense
5450	Reserve for County Construction Expense
5452	County Construction Expense
5600	City and County Allocations
5602	Reserve for City and County Allocations
5700	City and County Fund Legislative Allocations
5900	City and County Account Accumulated Surplus



G.V.W. INCOME HOLDING ACCOUNT 09165 CHART OF ACCOUNTS

ACCOUNT NO.

1100	Highway Commission Agency Account
1120	Accounts Receivable - Dishonored Checks
2235	Highway Agency Account - Claims Payable
2240	G.V.W. Plate Fees Payable to Montana Counties
2260	Ad Valorem Tax Payable to Montana Counties
2270	License Plate Charge Payable to State Treasurer
2295	Deposits Payable to Building Movers
3120	G.V.W. Income Holding Account
3140	G.V.W. Suspense Account



LEGISLATURE INTERIM COMMITTEE STUDY ON HIGHWAYS CHART OF ACCOUNTS

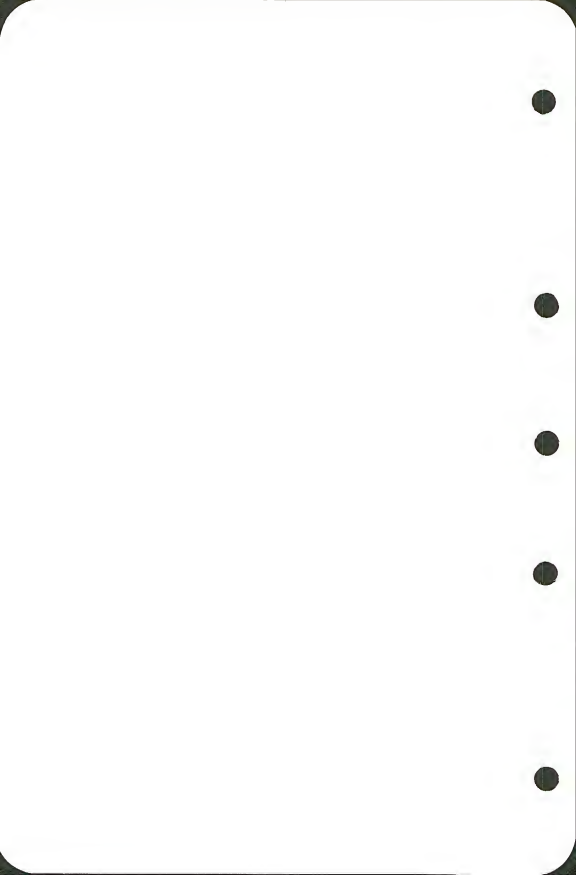
1170	State Highway Appropriation Clearance Account Number 508000
1171	Interim Committee Study on Highway Department Appropriation Number 59200
3310	Legislature Appropriation From 213800 Fund
3320	Highway Aid for Legislative Interim Committee
4800	Legislative Committee Study on Highways Expenditures

STATE HIGHWAY COMMISSION RETIREES' INSURANCE

REVOLVING FUND CHART OF ACCOUNTS

ACCOUNT NUMBER:

0900	SNC Retirees' Health Insurance Revolving Account 07079
0910	SNC Retirees' Health Insurance Receipts
0920	SNC Retirees' Health Insurance Expenditures
0930	SNC Retirees' Health Insurance Expenditures - Claims Payable



COMMODITY NUMBERS FOR ALL ACCOUNTS

The following numbers are used for the commodity code. This field indicates the specific cost item for each charge to be coded. The expenditure identification code used on documents for the State Central Accounting System are shown after the commodity name.

LABOR CHARGES - 001 - 029

- 001 - Regular Salaries and Wages - 1101
- 002 - Half Time Overtime - 1102
- 003 - Time and a Half Overtime - 1102
- 004 - Double Time and a Half Overtime - 1102
- 005 - Travel Time - 1303
- 006 - Conference or Seminar Salaries - 1111
- 007 - School Salaries - 1111
- 008 - Salaries While Taking Examinations - 1111
- 009 - Structural Steel Inspections by Bridge Department - 1101
- 011 - Missile Overtime Allowance - Non-Supervisory - 1102
- 012 - Missile Overtime Allowance - Supervisory - 1102
- 013 - Differential Pay (Change in Work Classification) - 1112
- 016 - Straight Time Overtime - 1102
- 017 - Double Time Overtime - 1102
- 018 - Triple Time Overtime - 1102
- 019 - Shift Differential Pay - 1112

LEAVE CHARGES - 030 - 049

- 030 - Sick Leave - Regular Working Hours - Taxable - 1103
- 031 - Sick Leave - Regular Working Hours - Tax Excludable - 1103
- 032 - Jury or Court Witness Duty - 1107
- 033 - Vacation - Regular Working Hours - 1104
- 034 - Vacation - Regular Working Hours - Tax Excludable - 1104
- 035 - Paid Holidays - Taxable - 1105
- 036 - Military Leave - 1106
- 037 - Paid Holidays - Tax Excludable - 1105
- 038 - Salaries and Wages for "Additional Days Off" - Taxable - 1199
- 039 - Accrued Sick Leave - Paid Upon Termination of an Employee - 1199

COMMODITY NUMBERS FOR ALL ACCOUNTS - Cont.

LEAVE CHARGES 030 - 049 (continued)

- 040 - Civil Leave (Search and Rescue, Fire Fighting, Civil Defense etc.) - 1199
- 041 - Salaries and Wages for Additional Days Off - Tax Excludable - 1199

EQUIPMENT HIRE 050 - 089

- 050 - Automobile (Including Rental on Mileage Basis) - 2130 or 2507
- 051 - Bucket Drag Line - 2130 or 2507
- 052 - Compressors, Air - 2130 or 2507
- 053 - Concrete Mixers - 2130 or 2507
- 054 - Distributors and Boosters - 2130 or 2507
- 055 - Earth Moving Equipment, Miscellaneous - 2130 or 2507
- 056 - Graders, Pull Type - 2130 or 2507
- 057 - Hoists, Power - 2130 or 2507
- 059 - Loaders, Power - 2130 or 2507
- 060 - Miscellaneous Equipment (Except Earth Moving) - 2130 or 2507
- 061 - Motor Patrols - 2130 or 2507
- 062 - Mowers - 2130 or 2507
- 063 - Pile Drivers - 2130 or 2507
- 064 - Power Plants - 2130 or 2507
- 065 - Rollers - 2130 or 2507
- 066 - Shovels, Power - 2130 or 2507
- 067 - Snow Plows - 2130 or 2507
- 068 - Spreader Boxes - 2130 or 2507
- 069 - Tanks - 2130 or 2507
- 070 - Teams - 2130 or 2507
- 071 - Tractors and Attachments - 2130 or 2507
- 072 - Trucks - 2130 or 2507
- 073 - Trailers - 2130 or 2507
- 074 - Welding Equipment - 2130 or 2507

LEAVE WITHOUT PAY 090 - 099

- 090 - Leave Without Pay - 1199
- 091 - Leave Without Pay Due to Industrial Accident - 1199

COMMODITY NUMBERS FOR ALL ACCOUNTS - Cont.

LEAVE WITHOUT PAY 090 - 099 (continued)

- 092 - Sick Leave Adjustment for earnings prior to July 1971 -
Taxable - 1199
- 093 - Sick Leave Adjustment for Earnings prior to July 1971 -
Non-Taxable - 1199
- 094 - Sick Leave Adjustment for Earnings Subsequent to July 1971 -
Taxable - 1199
- 095 - Sick Leave Adjustment for Earnings Subsequent to July 1971 -
Non-Taxable - 1199

COMMUNICATIONS AND TRANSPORTATION 100 - 124

- 100 - Postage - Stamped Envelopes - 2304
- 101 - Telephone and Telegraph - 2399 2303
- 102 - Freight and Express - 2305
- 103 - Teletype Expense - 2303

TRAVEL AND SUBSISTENCE 125 - 149

- 125 - Car Mileage - Instate Travel - 2401
- 126 - Car Mileage - Out of State Travel - 2411
- 127 - Passenger Car Hire - 2405 or 2415
- 128 - Railway, Plane, Bus & Taxi Fare - In State Travel - 2402
- 129 - Railway, Plane, Bus & Taxi Fare - Out of State Travel - 2412
- 130 - Subsistence - (Expense Allowance) - Away From Home - 2403
Over Night - In State Travel
- 131 - Subsistence - (Expense Allowance) - Not Away From Home - 2403
Not Overnight - In State Travel
- 132 - Subsistence - (Expense Allowance) Away From Home - 2413
Out of State Travel
- 133 - Commissioners Per Diem - 1302
- 134 - Commissioners Personal Expense - 1302
- 135 - State-Owned Airplane Travel - 2405 or 2415
- 136 - Trailer House Moving Expense - 1305
- 137 - Registration Fees (Conference) - 2809
- 138 - Moving Allowance - 1305
- 139 - Subsistence - (Expense Allowance) - Not Away From Home
Out of State Travel - 2413
- 140 - Entrance Fees to Fairs - 2128
- 141 - Away From Headquarters Allowance - \$5.00 per day - 1304

COMMODITY NUMBERS FOR ALL ACCOUNTS - Cont.

DUES, BONDS, INSURANCE, ETC. 150 - 174

- 150 - Dues - 2801
- 151 - Notary Bond and Commission & Notary Seal - 2104
- 152 - Insurance Premiums - 2104
- 153 - Bond Premiums - 2104
- 154 - Subscriptions - 2802
- 155 - Industrial Accident Insurance - 1404
- 156 - F.I.C.A. Payments - 1401
- 157 - P.E.R.S. Payments - 1402
- 158 - Health and Accident Insurance - 1403
- 159 - Publications - 2802
- 160 - Purchase of Books - 2225
- 161 - Manuals (Accounting, Engineering, Maintenance Etc.) - 2225
- 162 - Central Payroll Processing Charge - 2114
- 163 - Cashier's Checks, Money Orders etc. - 2807

RENTS AND UTILITIES 175 - 199

- 175 - Rent - Office and Buildings - 2502
- 176 - Rent - Office Equipment - 2504
- 177 - Data Processing Services - 2503
- 178 - Rent - Post Office Box - 2308
- 180 - Telephone Line Rental - 2313
- 181 - Contract Gargage and Sewage Disposal - 2606 or 2605
- 182 - Natural Gas - 2603
- 183 - Water - 2605
- 184 - Electricity - 2601

REPAIRS AND SERVICES 200 - 224

- 200 - Office Equipment - 2704
- 201 - Engineering Equipment - 2712
- 202 - Office Furniture - 2704
- 203 - Buildings - 2701 or 4231
- 204 - Shop Equipment - 2705
- 205 - Laboratory Equipment - 2713

COMMODITY NUMBERS FOR ALL ACCOUNTS - Cont.

REPAIRS AND SERVICES 200 - 224 (continued)

206 - Cars, Trucks and Other Equipment - 2799
207 - Damages by Traveling Public - 2199
208 - Traffic Counter Repairs - 2715
209 - Services to Other States - 2899
210 - Road Oil and Motor Fuel Storage Facilities - 2716
211 - Photographic Equipment - 2714
212 - Non-reimbursable Services to Other State Agencies - 2899
213 - Mobile Trailers - 2701

PRINTING AND ADVERTISING 225 - 249

225 - Pamphlets - 2224
226 - Outside Printing - 2110
227 - Duplication and Reproduction including Photographs - 2110 or 2115
228 - Advertising - Other Than National - 2309
229 - Maps - 2224
230 - Charts and Forms (Headquarters Only) - 2224
231 - Preparation of Specifications (Except Labor) - 2233
232 - Standard Drawings - 2233
233 - Displays (Maps, Boards, Etc.) - 2224

FEES 250 - 274

250 - Professional Fees - Engineering - 2102
251 - Professional Fees - Accounting - 2122
252 - Professional Fees - Legal - 2108
253 - Court Costs - 2108
254 - Notary Fees - 2108
255 - Laboratory Fees - 2106
256 - Appraisers' Fees - 2101
257 - Witness Fees - 2108
258 - Abstractors' Fees - 2102
259 - Professional Fees - Highway Patrolmen - 2102
260 - Non-Contract Outside Labor - 2799
261 - Other Outside Labor Performed for Highway Commission - 2199

COMMODITY NUMBERS FOR ALL ACCOUNTS - Cont.

FEES 250 - 274 (continued)

- 262 - Janitorial Services - 2105
- 263 - Bad Debts Collection - 2199
- 264 - Scale Inspection Fees by Outside Agencies - 2199
- 265 - Professional Fees - Planning & Research - 2102
- 266 - Court Appointed Commissioner Fees - 2108
- 267 - Professional Fees - Architects - 2102
- 268 - Rest Area Maintenance Contracts - 2124
- 269 - Recruiting and Entertaining Expense - Meals - Travel - 2815
- 270 - Sheriffs', etc. - Mileage Fees - 2108
- 271 - Professional Fees - Data Processing - 2103
- 272 - Employee Development - 2199
- 273 - Professional Fees - Advertising Services at Out of State Shows - 2312
- 274 - Historical Site Survey - 2199

INFORMATIONAL SERVICES 275 - 299

- 275 - National Advertising - 2310
- 276 - Film Rental - 2129
- 277 - News Release - 2311
- 278 - Radio and Television Expense - 2311
- 279 - Motion Pictures - 2311
- 280 - Exhibiting - 2128
- 281 - Publicity - 2127

CONSTRUCTION AND MAINTENANCE MATERIALS AND SUPPLIES 300 - 399

- 301 - *Maintenance and Construction Materials - 2226
- 302 - *Selected Small Tools (See following list) - 2229
- 303 - Bituminous Additives - 2742
- 304 - Bolts, Nuts, Screws, Etc. - 2299 or 2799
- 305 - Building Materials (Not otherwise specified) - 2227 or 2701
- 306 - Camera Supplies - 2231
- 307 - Cattle Guards - 2733
- 308 - Cement - 2227 or 2701

COMMODITY NUMBERS FOR ALL ACCOUNTS - Cont.

CONSTRUCTION AND MAINTENANCE MATERIALS AND SUPPLIES - 300 - 399 (continued)

- 309 - Clay - 2226 or 2703
- 310 - Coal and Wood - 2226 or 2703
- 311 - Cresote Oil - 2226 - 2703
- 312 - Culverts and Troughs (Currugated Metal) - 2733
- 313 - Culverts (Concrete) - 2733
- 314 - Dirt (Borrow) - 2226
- 315 - Explosives - 2226
- 316 - Empty Bags and Sacks - 2226
- 317 - Fencing Materials (Except Posts) - 2734
- 318 - Fire Extinguishers (Buildings) - 2232
- 319 - Fire Extinguishers (Automotive Equipment) - 2232
- 320 - Fire Places - 2299
- 321 - Incinerators - 2299
- 322 - Latrines - 2299
- 323 - Lumber - 2299 or 2701
- 325 - Paint, Equipment - 2215 or 2730
- 326 - Paint, Traffic Line - 2732
- 327 - Paints and Oils (Other than Traffic Line & Equipment) - 2227 or 2731
- 328 - Pipe and Fittings - 2227 or 2799
- 329 - Picnic Tables and Benches - 2299
- 330 - Pilings and Posts - 2736
- 331 - Posts, Steel - 2734
- 332 - Posts, Wood - 2734
- 333 - Power and Telephone Lines - 2736
- 334 - Propane Gas - 2226 or 2602
- 335 - Radio Supplies - 2228
- 336 - Road Oil - 2742
- 337 - Salt (Sodium and Calcium) - 2739
- 338 - Sand - 2740
- 339 - Seeds, Trees and Shrubbery - 2299
- 340 - Signs and Markers - 2737

COMMODITY NUMBERS FOR ALL ACCOUNTS - Cont.

CONSTRUCTION AND MAINTENANCE MATERIALS AND SUPPLIES 300 - 399 (Cont.)

- 341 - Sign Materials - 2737
- 342 - Snow Fence and Fittings (Except Posts) - 2734
- 343 - Steel, Reinforcing - 2299 or 2799
- 344 - Steel, Structural - 2299 or 2701
- 345 - Stone - 2299
- 346 - Tile, Drain - 2227
- 347 - Weed Control Chemicals - 2243
- 348 - Welding Supplies (Acetylene, Oxygen, Carbide and Welding Rod) - 2229
- 349 - Miscellaneous (Not Otherwise Specified) - 2299 or 2799
- 350 - Other Park Facilities (Not Mentioned Elsewhere) - 2299
- 351 - Gravel - 2741
- 352 - Concrete Cylinder Items - 2208
- 353 - Steel or Aluminum Guard Rail - 2735
- 354 - Core Barrels - 2241
- 355 - Core Drill Bits - 2241
- 356 - Core Drill Casing - 2241
- 357 - Core Drill Rods - 2241
- 358 - Core Boxes - 2241
- 359 - Core Drill Hydraulic Equipment - 2241
- 360 - Core Drill Pipe and Fittings - 2241
- 361 - Oil Mixed Materials - 2742
- 362 - Electronic Parts - 2299 or 2717
- 363 - Electronic Supplies - 2299 or 2703
- 364 - Water Well Casing - 2299
- 365 - Fertilizer - 2201
- 366 - Traffic Counter Supplies - 2230
- 367 - Concrete Posts - 2226
- 368 - Drill Mud and Chemicals - 2241
- 369 - Core Drill Stores Repair Parts - 2241

*SELECTED FIELD SUPPLIES - COMMODITY NUMBER 301

Blocks, Tackle

Boots, Rubber (Hip and Knee Length)

COMMODITY NUMBERS FOR ALL ACCOUNTS - Cont.

*SELECTED FIELD SUPPLIES - COMMODITY NUMBER 301 (Continued)

Cable (All Types)
Hose (Garden)
Nails
Rope
Water Bags and Collapsible Buckets
Torches (Bomb Shell and Flare Kits)
Signal Cloth
Respirators
Pails
Lanterns
Miscellaneous (Other Related Items not Listed)

*SELECTED SMALL TOOLS - COMMODITY NUMBER 302

Adze
Augers, Post Hole and Ship
Axes
Bars, Crow, Post Hole, Claw, Tamping, Etc.
Bits, Car, Carpenter, Expansive, Etc.
Blow Torches
Bolt Clippers
Brace Ratchet
Brooms, Push, Warehouse, Steel (All Other)
Brushes (Including Gasoline and Paint)
Chains and Hooks
Chisels
Draw Knives
Drills
Forks, Rock Etc.
Fence Wire Stretchers
Funnels
Grease Guns
Hammers
Handles (For all Hand Tools)



COMMODITY NUMBERS FOR ALL ACCOUNTS - Cont.

*SELECTED SMALL TOOLS - COMMODITY NUMBER 302 (Continued)

Hoes

Pump Hoses with Connections

Jacks

Load Binders

Levels

Peavies

Cant Hooks

Timber Grapples

Mattocks

Oil Measures

Bench Oilers

Picks

Wood Planes

Post Drivers

Post Bullers

Pumps (Barrel)

Rakes, Garden

Saws

Scoops

Scythes

Shovels

Snaths

Spades

Squares (Carpenter) Tamper

Wrenches

Miscellaneous Related Items not Listed

EQUIPMENT REPAIR PARTS, SUPPLIES AND ACCESSORIES 400 - 449

400 - Gasoline - 2216

401 - Oil and Grease (Not Motor Oil) - 2219

402 - Motor Oil - 2217

403 - Kerosene - 2299

404 - Repair Parts - 2215 or 2799

COMMODITY NUMBERS FOR ALL ACCOUNTS - Cont.

EQUIPMENT REPAIR PARTS, SUPPLIES AND ACCESSORIES 400 - 449 (Cont.)

- 405 - Car Storage - 2499 or 2502
- 406 - Tires and Tubes - 2220 or 2727
- 407 - Cutting Edges - 2728
- 408 - Scarfier Teeth - 2728
- 409 - Diesel Oil - 2242
- 410 - Oil for Heating Buildings - 2602
- 411 - Batteries - 2215 or 2720
- 412 - Spark Plugs - 2215 or 2721
- 413 - Anti Freeze - 2215 or 2722
- 414 - Broom Fillers - 2729
- 415 - Cleaning Compound - 2215
- 416 - Tire Chains - 2234
- 417 - Oil Filters Cartridges - 2215 or 2723
- 418 - Oil Barrels (To be coded at the time of deposit) - 2299
- 419 - Miscellaneous Automotive Parts and Accessories
(Not Otherwise Specified) - 2215 or 2799
- 420 - Overhead Prorotation (Shop) - 0000
- 421 - Transmission Fluid - 2218

ENGINEERING SUPPLIES AND MATERIALS 450 - 474

- 450 - Photographs and Reproduction Supplies - 2231
- 451 - Laboratory Supplies - 2208
- 452 - Medical Supplies - 2209
- 453 - Engineering Supplies - 2235
- 454 - Survey Stakes - 2237
- 455 - Laboratory Tests (Material Tests) - 0000
- 456 - Film & Processing of Film - 2237
- 457 - Hub Stakes - 2237
- 458 - Lath Stakes - 2237
- 459 - Rights-of-Way Pins - 2237
- 460 - Microfilm Supplies - 2239

OFFICE AND OTHER SUPPLIES 475 - 499

- 475 - Office Supplies - 2211
- 476 - IBM Supplies - 2211

COMMODITY NUMBERS FOR ALL ACCOUNTS - Cont.

OFFICE AND OTHER SUPPLIES 475 - 499 (continued)

- 477 - Janitorial Supplies - 2207
- 478 - Teletype Supplies - 2211
- 479 - Film and Chemical Supplies (Photo & Dup. Section) - 2212
- 480 - Printing Paper (Photo & Dup. Section) - 2214
- 481 - Diao Supplies (Photo & Dup. Section) - 2214
- 482 - Printing Supplies (Photo & Dup. Section) - 2214
- 483 - Xerox Supplies (Photo & Dup. Section) - 2214

OFFICE FURNITURE, FIXTURES AND EQUIPMENT - 500 - 549

- 500 - Office Furniture - 2211 or 3112
- 501 - Office Fixtures - 2211 or 3112
- 502 - Office Equipment - 2211 or 3112
- 503 - Data Processing Equipment - 2211 or 3106
- 504 - Movie Picture Film (Capital Item) - 2231 or 3115

ENGINEERING AND FIELD EQUIPMENT 550 - 574

- 550 - Projectors - 2231 or 3115
- 551 - Cameras - 2231 or 3115
- 552 - Transit - 2236 or 3118
- 553 - Levels - 2236 or 3118
- 554 - Planimeters - 2236 or 3118
- 555 - Other Engineering Equipment - 2236 - 3118
- 556 - Portable Counter Construction - 2236 or 3118
- 557 - Electric Eye Recorder Construction - 2236 or 3118
- 558 - Laboratory Equipment - 2208 - 3116
- 559 - Drafting Tables and Stools - 2211 or 3112
- 560 - Blueprint Machines - 2214 or 3114
- 561 - Portable Scales - 2236 or 3118
- 562 - Transmitters and Receivers - 2228 or 3104
- 563 - Radio Testing Equipment - 2228 or 3104
- 564 - Remote Control Units - 2228 or 3104
- 565 - Photographic Equipment - 2231 or 3115
- 566 - Other Radio Equipment - 2228 or 3104

COMMODITY NUMBERS FOR ALL ACCOUNTS - Cont.

AUTOMOTIVE AND MOBILE ROAD EQUIPMENT 575 - 624

575 - Passenger Cars - 3103
576 - Jeeps - 3103
577 - Trucks - 3103
578 - Tractors - 3105
579 - Graders, Pull Type - 3105
580 - Graders, Motor - 3105
581 - Scarifiers - 3105
582 - Power Shovels - 3105
583 - Snow Plows and Wings - 3119
584 - Road Roller - 3105
585 - Road Brooms - 3120
586 - Loaders - 3120
587 - Mowers - 3120
588 - Mixers - 3120
589 - Sanders - 3120
590 - Salt Spreaders - 3120
591 - Scrapers - 3120
592 - Trailers - 3120
593 - Distributors - 3120
594 - Boosters - 3120
595 - Spray Equipment - 3120
596 - Drag Lines - 3120
597 - Air Compressors - 3120
598 - Testing Equipment - 3120
599 - Traffic Line Markers (Mobile) - 3120
600 - Heaters and Retorts - 3120
601 - Chip Spreaders - 3120
602 - Miscellaneous Road and Mobile Equipment (Not Otherwise Specified) - 3120
603 - Airplane - 3101

MINOR MAINTENANCE FIELD AND SHOP TOOL EQUIPMENT 625 - 649

625 - *Field Equipment (See Following list) - 2226 or 3113

COMMODITY NUMBERS FOR ALL ACCOUNTS - Cont.

MINOR MAINTENANCE FIELD AND SHOP TOOL EQUIPMENT 625 - 649 (Continued)

626 - *Shop Tools and Shop Equipment (See Following List) 2226 or 3113

*MINOR MAINTENANCE FIELD EQUIPMENT - COMMODITY NUMBER 625

Jack Hammers

Generators (Lighting Plants and Other

Electric and Gasoline Motors

Tanks, All Sizes and Types

Traffic Line Markers (Hand Operated)

Pumps, All Kinds

Automatic Traffic Counters

Weed Burners and Torches (Hand Operated)

Chain Saws

Concrete Mixers

Miscellaneous (Other Related Items Not Mobile or Automotive Equipment)

*SHOP TOOLS AND SHOP EQUIPMENT - COMMODITY NUMBER 626

Lathes

Shop Drills

Vises

Tap and Die Sets

Anvils

Shop Benches

Floor Creepers

Drills

Hones

Grinders

Reamers

Tire Changers

Welding Equipment

All Other Items Primarily for Use in Shop and Royalty Payments
for Materials

LAND 675 - 699

675 - Land Purchased for Building Sites - 4101

676 - Land Purchased for Gravel (Royalty Payments for Gravel) - 4101

677 - Excess Land (Used by Accounting Office Only) - 4101

COMMODITY NUMBERS FOR ALL ACCOUNTS - Cont.

LAND 675 - 699 (Continued)

- 678 - Borrow Material (Royalty Payments) - 4101
- 679 - Land Purchased for Sand Pits (Royalty Payments) - 4101
- 680 - Leases and Rentals - Mobile Trailers) - 2501 or 2509
- 681 - Land (Not otherwise specified) - 4101

CONSTRUCTION COSTS - ROAD AND BRIDGES 700 - 734 (ACCOUNT 9502)

- 700 - Construction Roads - 2125 or 6199
- 701 - Construction Structures - 2125
- 702 - Gravel Stockpiles - 2741
- 703 - Liquidated Damages - 2125
- 704 - Wage Violations - 2125
- 705 - Railroad Flagging (Contractor) - 2125
- 706 - Construction Signs - 2125
- 707 - Materials in Storage - 2299
- 708 - Construction - Fences and Cattle Guards - 2125
- 709 - Seeding and Mulching - 2125
- 710 - Construction - Guard Rails (All Materials) - 2125
- 711 - Construction - Railroad Signs - 2125
- 712 - Construction - Traffic Signals - 2125
- 713 - Construction - Deferred Items (Gravel, etc.) - 2125
- 714 - Construction - Lighting - 2125
- 715 - Construction - Painting - 2125
- 716 - Railroad Flagging (Pedestrian) - 2125
- 717 - Landscaping - 2125

CONSTRUCTION CONTRACTS - BUILDING AND IMPROVEMENTS - 735 - 769

- 735 - Payment for New Construction - 4239
- 736 - Remodeling by State Forces - 4233
- 737 - Remodeling by Contractors - 4244

RIGHTS-OF-WAY ACQUISITION 770 - 784

- 770 - Fences - 2125
- 771 - Purchase of Land - 4101
- 772 - Payment for Damages - 4108
- 773 - Condemnation Awards - 4101
- 774 - Taxes & Assessments - 2804

COMMODITY NUMBERS FOR ALL ACCOUNTS - Cont.

RIGHTS-OF-WAY ACQUISITION 770 - 784 (Continued)

- 775 - Court Deposits - Used with Account Number 9212 only - 4111
- 776 - Family or Business Relocations - 4110
- 777 - Deed and Mortgage Fees - 4199
- 778 - Drill Permit Fees - 4107

UTILITY RELOCATION 785 - 799 (ACCOUNT 9302)

- 785 - Gas Relocation - 2126
- 786 - Telephone Relocation - 2126
- 787 - Power Relocation - 2126
- 788 - Sewer Relocation - 2126
- 789 - Water Relocation - 2126
- 790 - Gasoline and Oil Relocation - 2126
- 791 - Railroad Relocation - 2126

EQUIPMENT RENTAL AND EARNINGS 800 - 824

- 800 - Mobile Equipment Rental Charge - 2404
- 801 - Equipment Rental Earning - 0000
- 802 - Equipment Rental Adjustment - 0000
- 803 - Equipment Rental - Mobile Radios - 0000

INCOME AND OTHER CREDITS 825 - 899

- 825 - Rent from Rights-of-Way Land and Buildings - 0000
- 826 - Rent from all Other Sources - 0000
- 827 - Use Permits - 0000
- 828 - Dividends - 0000
- 829 - Sale of Salvage Material - 2299
- 830 - Sale of Land or Buildings - 4299
- 831 - Sale of Plans and Bid Tabulations - 0000
- 832 - Sale of Specifications - 0000
- 833 - Sale of Maps - 0000
- 834 - Sale of Automotive and Mobile Equipment - 0000
- 835 - Sale of Furniture and Fixtures and Office Equipment - 0000
- 836 - Telephone Calls - 2399
- 837 - No Tax Gross Vehicle Weight Plates - 0000
- 838 - Sale of Rights-of-Way Acquired Personal Property - 4199
- 839 - Blueprinting Service - 0000

COMMODITY NUMBERS FOR ALL ACCOUNTS - Cont.

INCOME AND OTHER CREDITS 825 - 899 (Continued)

840 - Barrel Refund - 2215
841 - Sale of Books - 2225
842 - Other Cash - 0000
843 - Size and Weight Permits - 0000
844 - Federal-Aid Receipts - 0000
845 - Miscellaneous Construction Receipts - 0000
846 - Handling Charge Receipts - 0000
848 - Three Unit Gross Vehicle Weight Plates - 0000
849 - Proportional Licensing and Identification Fees - 0000
850 - Interest Earned - 0000
851 - Gross Vehicle Weight Receipts - 0000
852 - Gas Tax Receipts - 0000
853 - Material Tests - 0000
855 - Temporary Proration License - 0000

NON-EXPENSE ITEMS 900 - 924

900 - Fund Transfers - 0000
901 - Account Transfers - 0000
902 - Closing Entries - 0000
903 - Claims Undistributed - 0000
904 - Items held in Suspense (Accounting Only) - 0000
905 - Accounts Receivable Adjustment - 0000

DEBT SERVICE 925 - 949

925 - Bonds, Loans, Notes - 2199
926 - Interest on Bonds, Loans, Notes - 2806
927 - Service Charge on Bonds, Loans, Notes - 2199

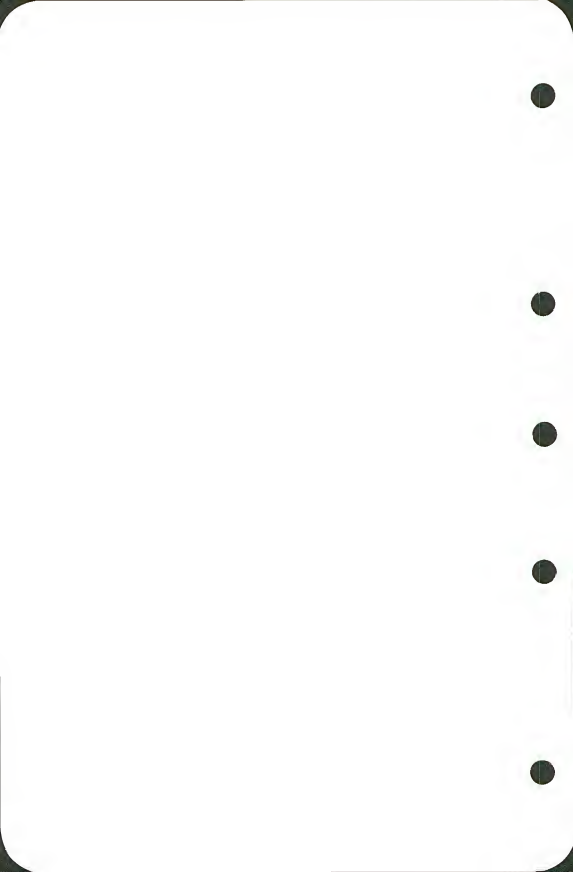
OTHER CHARGES 950 - 999

950 - Bad Debts - 0000
951 - Handling Charges - 0000
952 - Fire Loss - 0000
953 - Flood Damage - 0000
954 - Depreciation - 0000
955 - Payroll Overhead - 0000

COMMODITY NUMBERS FOR ALL ACCOUNTS - Cont.

OTHER CHARGES 950 - 999 (Continued)

956 - Miscellaneous - 2899
957 - Legislative Expense - 0000
958 - Governor's Expense - 0000
959 - Fee Collection Expense - 2899
960 - Hail Damage - 0000
961 - Deferred Item - 0000
962 - Cancelled Warrants - 0000
963 - Aircraft Storage - 2899
964 - Uniforms - 2203
965 - Badges - 2203
966 - Radio Answering Service - 2306
967 - Reimbursement of Taxes - 4199
968 - Accounts Payable - 0000



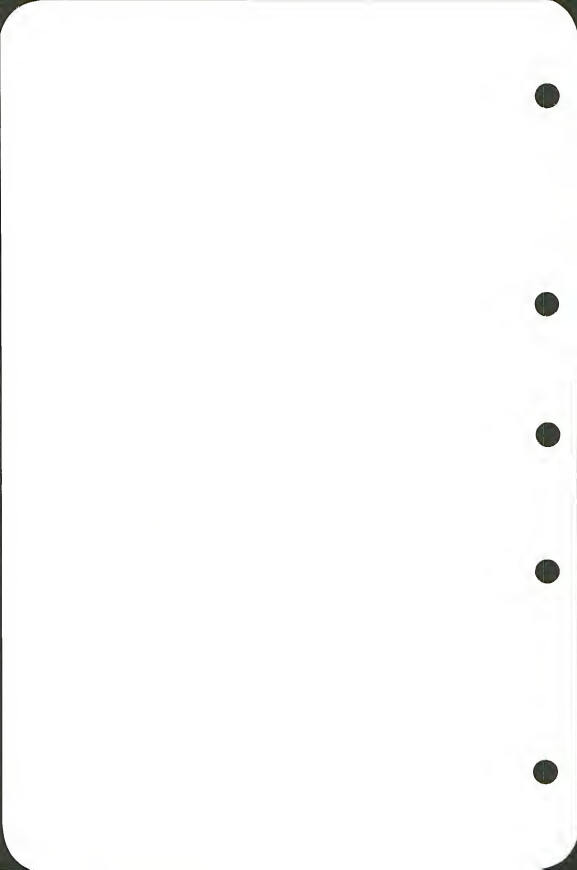
QUANTITY AND UNIT OF MEASURE FIELDS

The quantity field is used to code the number of items of units purchased, used, sold, etc.

The unit of measure is used to designate a specific unit. The following coding is used for the unit of measure fields:

01	Days	21	Kilowats
02	Months	22	Other Units, Each, Etc.
03	Hours	23	Shipments
04	Square Feet	24	Telephone Service
05	Cubic Yards	25	Toll Calls
06	Cubic Yard Mile	26	Cubic Feet Guide
07	Pounds	27	Trips (State Parks)
08	Tons	28	Boxes, Cartons
09	Thousand Board Feet	29	Lab Tests
10	Lineal Feet	30	Copies
11	Rods	31	100 Lineal Feet
12	Miles	32	Minutes
13	Acres	33	Fill in number (Where quantity coding means nothing)
14	Lots	35	Inch - Lineal
15	Pieces	44	Board Feet
16	Sacks	45	Yard - Lineal
17	Barrels	56	Ream
18	Quarts	65	Package
19	Gallons	74	Pad
20	Bundles		

The quantity and the unit of measure fields function together. Care should be exercised in the use of these code numbers in order that they will serve their designated purpose.



OCCUPATIONAL CODE NUMBERS

The following numbers are used to designate the various occupational classifications within the Highway Commission. These code numbers are to be used for payroll purposes only and are coded in the occupational code column of the employee monthly payroll sheet.

ADMINISTRATIVE AND CLERICAL CLASSIFICATIONS

<u>Code Number</u>	<u>Classification</u>	<u>I.A. Rate</u>	<u>G-Rate</u>
001	Accountant I	2	15
002	Accountant II	2	17
003	Accountant III	2	19
004	Accountant IV	2	21
006	Auditor I	3	17
007	Chief Accountant	2	32
008	Assist. Chief Accountant	2	28
009	Auditor II	3	19
010	Auditor III	3	21
011	Chief Auditor	3	24
012	Clerk Typist I	2	04
013	Senior Clerk	2	17
014	Clerk I	2	08
015	Clerk II	2	10
016	Clerk III	2	12
017	Clerk IV	2	13
019	Clerk V	2	15
020	Clerk Typist II	2	06
021	Assist. Safety Director	3	19
022	Safety Director	3	23
023	Labor Coordinator Economist	3	21
024	Civil Defense Coordinator	3	21
025	Information Writer I	2	13
026	Information Writer II	2	17
027	Advertising Director	3	28
028	Assist. Advertising Director	3	23
029	Information Officer	3	21
030	Information Director	3	28

OCCUPATIONAL CODE NUMBERS - Continued

<u>Code Number</u>	<u>Classification</u>	<u>I.A. Rate</u>	<u>G-Rate</u>
031	Field Labor Inspector	3	19
033	Halena Shop Supervisor	3	21
038	Asst. Planning Survey Director	3	24
039	Special Assignments - Adm.	2	21
040	Office Manager	2	20
041	Planning Survey Director	3	28
043	Personnel Director	2	28
044	Right-of-Way Auditor	2	21
046	Budget Analyst	2	26
047	Utilities Auditor	3	23
048	Key Punch Operator I	2	08
049	Key Punch Operator II	2	10
050	Processing Machine Operator I	3	12
051	Processing Machine Operator II	3	13
053	Key Punch Operator III	2	12
054	Key Punch Supervisor	2	15
055	Permit Agent	2	17
056	Gross Vehicle Weight Scaleman	4	13
057	Gross Vehicle Weight Patrolman	4	13
058	Purchasing Agent	3	23
059	Photographer I	3	17
060	Photographer II	3	19
061	Photographer III	3	21
062	Personnel Technician	2	17
063	Chief Pilot	1	29
064	Personnel Assistant I	2	19
065	Personnel Assistant II	2	21
066	Personnel Assistant III	2	23
067	Data Processor I	2	13
068	Data Processor II	2	15
069	Data Processor III	2	17
070	Data Processor IV	2	19
071	Programmer Trainee	2	13
072	Motor Pool Director	3	19
073	Secretary I	2	12
074	Secretary II	2	13
076	Secretary to St. Highway Engr.	2	15

OCCUPATIONAL CODE NUMBERS - Continued

<u>Code Number</u>	<u>Classification</u>	<u>I.A. Rate</u>	<u>G-Rate</u>
077	Asst. State Highway Eng.-Adm.	3	34
078	Commission Secretary	3	29
083	Stenographer I	2	08
084	Stenographer II	2	10
085	G.V.W. Scale Supervisor	4	19
086	G.V.W. Director	3	28
087	Asst. G.V.W. Director	3	24
088	Statewide G.V.W. Scale Supv.	4	21
089	Office Service Supervisor	2	17
090	Processing & Photography Supv.	3	23
091	Lithographer	3	15
093	Statistical Clerk III	2	19
094	Statistical Clerk II	2	17
095	Statistical Clerk I	2	15
096	Core Sampler I	4	11
097	Core Sampler II	4	13
098	Core Sampler III	4	15
099	Core Sampler IV	4	17
100	Special Assignments Engineer	2	34
101	Geologist I	3	19
102	Geologist II	3	21
103	Geologist III	3	23
104	Chief Geologist	3	26
105	Chemist I	3	19
106	Chemist II	3	21
107	Chemist III	3	23
109	Special Assignments Engr. I	2	21
110	Special Assignments Engr. II	2	23
111	Special Assignments Engr. III	2	24
112	Photogrammetric Chief	3	21
114	Stereo Plotter Operator I	3	15
115	Dir. of Public Hearings & Notices	3	26
116	Designer I	2	19
117	Designer II	2	21
118	Designer III	2	23

OCCUPATIONAL CODE NUMBERS - Continued

<u>Code Number</u>	<u>Classifications</u>	<u>I.A. Rate</u>	<u>G-Rate</u>
119	Stereo Plotter Operator II	3	19
120	Detailer I	2	17
121	Detailer II	2	19
122	Landscape Designer II	3	21
123	Landscape Designer III	3	23
124	Surfacing Design Engineer	3	24
125	Project Director I	2	17
126	Project Director II	2	19
127	Landscape Designer I	3	19
128	Agronomist	3	17
129	Draftsman I	2	11
130	Draftsman II	2	13
131	Draftsman III	2	15
132	Asst. Consultant Design Engr.	3	24
133	Asst. Hydraulics Engineer	3	24
134	Asst. Bridge Engineer	3	26
135	Asst. Communications Engineer	3	21
136	Asst. R/W Utilities Engineer	3	24
137	Asst. Maintenance Engineer	3	26
138	Asst. Materials Engineer	3	26
139	Asst. Office Engineer	2	24
140	Asst. Research Engineer	3	23
143	Research Assistant I	3	17
144	Research Assistant II	3	19
145	Asst. Traffic Engineer	3	24
147	Bridge Construction Engineer	3	24
148	Asst. Preconstruction Engineer	3	26
149	Sr. Asst. Construction Engineer	3	28
150	Asst. Construction Engineer	3	26
151	R/W Plans & Programs Supervisor	3	26
152	Bridge Engineer	3	32
153	Communications Engineer	3	24
154	Construction Engineer	3	32
155	Data Processing Director	2	28
156	Research Supervisor I	3	21
157	Research Supervisor II	3	23

OCCUPATIONAL CODE NUMBERS - Continued

<u>Code Number</u>	<u>Classification</u>	<u>I.A. Rate</u>	<u>G-Rate</u>
158	District Engineer	3	30
159	Division Engineer	3	28
160	Division Office Engineer I	2	19
161	Division Office Engineer II	2	21
162	Division Office Engineer III	2	23
163	Hydraulics Engineer	3	28
164	Urban Engineer	3	28
165	Engineer-in-Training	3	19
166	Maintenance Engineer	3	32
167	Materials Engineer	3	32
168	Office Engineer	2	28
169	Project Control Director	2	26
170	Preconstruction Engineer	3	32
171	Resident Engineer I	3	21
172	Resident Engineer II	3	23
173	Radio Engineer	3	19
174	Research Engineer	3	28
175	Asst. Chief R/W Agent	3	26
176	Chief R/W Agent	3	32
177	R/W Utilities Engineer	3	28
180	Secondary Roads Engineer	3	28
181	Sr. Asst. Bridge Engineer	3	28
182	Sr. Asst. Maintenance Engineer	3	28
183	Sr. Asst. Chief R/W Agent	3	28
184	Soils Engineer	3	23
186	State Highway Engineer	3	35
187	Specifications Engineer	3	28
188	Sr. Asst. Materials Engineer	3	28
189	Traffic Engineer	3	28
191	Engineering Aide I	3	11
192	Engineering Aide II	3	13
193	Bridge Inspector	3	19
194	Materials Inspector	3	15
195	Instrumentman	3	19
196	Data Programmer I	2	17
197	Data Programmer II	2	19

OCCUPATIONAL CODE NUMBERS - Continued

<u>Code Number</u>	<u>Classification</u>	<u>I.A. Rate</u>	<u>G-Rate</u>
198	Data Programmer III	2	21
199	Data Programmer IV	2	23
200	Roofman	3	15
201	Estimates Supervisor I	2	17
202	Estimates Supervisor II	2	20
203	Engineering Technician III	2	21
204	Materials Supervisor	3	19
205	Contract Plans Manager	2	23
206	Planning Technician III	3	21
207	Asst. State Highway Engr. - Eng.	3	34
208	District R/W Supervisor	3	25
209	Data Program Supervisor	2	24
210	Operations Supervisor	2	21
211	Estimates Supervisor III	2	21
212	Asst. State Highway Engr.-Opr.	3	34
213	Asst. Core Drill Supervisor	3	19
214	Core Drill Supervisor	3	23
215	Div. Materials Supervisor II	3	21
216	Div. Materials Supervisor I	3	19
217	Office Supply Supervisor	3	17
218	Traffic Engineering Technician I	3	17
219	Traffic Engineering Technician II	3	19
220	Contract Provisions Technician I	2	17
221	Laboratory Technician I	3	11
222	Laboratory Technician II	3	13
223	Laboratory Technician III	3	15
224	Laboratory Technician IV	3	17
225	Radio Technician I	2	15
226	Radio Technician II	2	17
227	Project Control Technician	2	12
228	Project Coordinator	2	24
229	Testing Supervisor	3	23
230	Quality Control Supervisor	3	23
231	Systems Programmer	2	23
232	Project Control Analyst	2	28
233	Regional Engineer	3	28
234	Area Engineer	3	24

OCCUPATIONAL CODE NUMBERS - Continued

<u>Code Number</u>	<u>Classification</u>	<u>I.A. Rate</u>	<u>G-Rate</u>
235	Project Control Coordinator I	2	21
236	Project Control Coordinator II	2	23
237	Proj. Control Coordin. Trainee	2	19
238	Field Design Engineer	3	28
239	Consultant Design Engineer	2	26
242	Equal Employment Opportunity Ofcr.	3	21
243	Asst. Equal Emplat. Opp. Officer	3	17
245	Utility Agent I	3	15
246	Utility Agent II	3	17
247	Division Utility Agent	3	19
248	Utility Agent III	3	19
249	Utility Agent IV	3	21
250	Assistant Land Agent	3	21
251	Assistant R/W Agent	3	15
252	Land Agent	3	26
253	R/W Agent I	3	17
254	R/W Agent II	3	19
255	R/W Agent III	3	21
256	Abstractor I	3	21
257	Abstractor II	3	23
258	Chief Counsel	3	34
259	R/W Attorney I	3	21
260	R/W Attorney II	3	26
261	R/W Attorney III	3	30
262	R/W Attorney IV	3	33
264	Chief R/W Attorney	3	34
265	R/W Office Coordinator I	3	15
266	R/W Office Coordinator II	3	17
269	Reviewer I	3	17
270	Property Description Reviewer	3	19
271	Reviewing Appraiser	3	23
273	Reviewing Negotiator	3	23
274	Asst. Reviewing Negotiator	3	19
275	Chief Appraiser	3	26
276	Chief Negotiator	3	26
277	R/W Encroachment Control Supv.	3	21

OCCUPATIONAL CODE NUMBERS - Continued

278	Asst. Chief Appraiser	3	24
279	Asst. Chief Negotiator	3	24

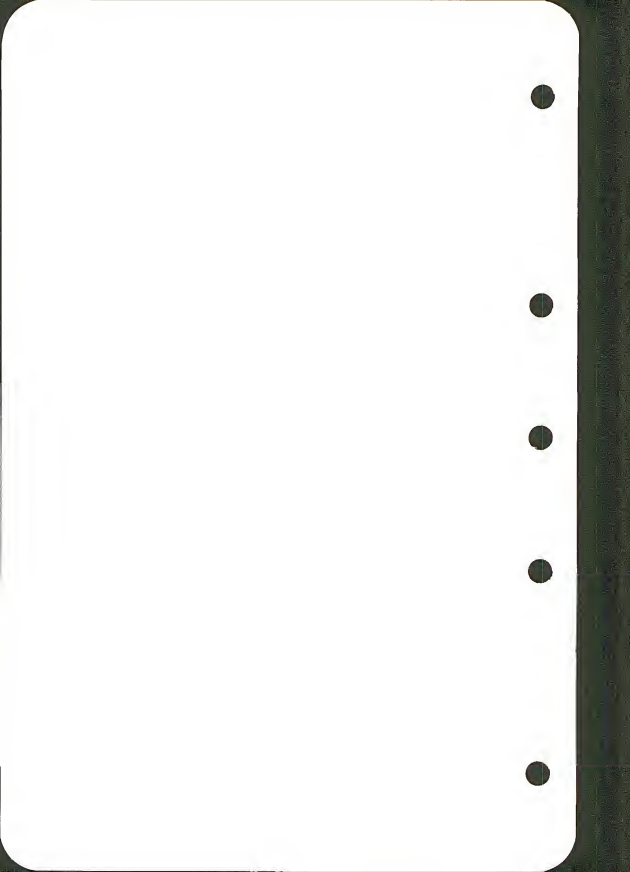
MAINTENANCE CLASSIFICATIONS

301	Division Maintenance Supv.	4	28
302	Asst. Maintenance Supv.	3	24
306	Maintenance Foreman	4	21
309	Shop Foreman	4	21
310	Maintenance Equip. Reviewer	4	21
311	Sectionman	4	19
312	Stockman I	4	13
313	Stockman II	4	14
314	Stockman III	4	15
318	Apprentice Sign Painter	4	15
319	Power Chip Box Operator	4	16
321	Journeyman Carpenter	4	17
323	Carpenter Foreman	4	19
324	Working Shop Foreman	4	18
325	Machinist	4	17
326	Mechanic	4	17
327	Journeyman Painter	4	17
328	Sign Painter	4	17
332	Shovel Operator	4	17
333	Hot Plant Operator	4	17
334	Paint Gun Operator	4	17
335	Stripping Machine Operator	4	17
337	Sign Shop Foreman	4	19
338	Ashley Loader Operator	4	16
339	Weed Spray Operator	4	14
340	Broom Operator	4	15
341	Tractor Operator	4	17
344	Distributor Driver & Leverman	4	16
345	Loader Operator	4	16
346	Motor Patrol Operator	4	17
347	Steam Clean Operator	4	16
348	Roller Operator	4	16
349	Retort Operator	4	14
350	Compressor Operator	4	13
351	Concrete Mixer Operator	4	13

OCCUPATIONAL CODE NUMBERS - Continued

MAINTENANCE CLASSIFICATIONS - (Cont.)

<u>Code Number</u>	<u>Classification</u>	<u>L.A. Rate</u>	<u>G-Rate</u>
352	Leverman - 1000 or less	4	14
354	Mower Operator	4	15
355	Powderman	4	16
356	Spreader Box Operator	4	13
358	Pulvi-Mixer Operator	4	16
363	Jackhammer Operator	4	15
366	Mechanic Helper	4	15
368	Serviceman	4	13
369	Auger-type Drill Operator	4	14
370	Laborer	4	13
372	Combination Man	4	13
378	Tractor Operator - Farm Type	4	13
381	Truck Driver - 5 ton and over	4	15
382	Truck Driver - 3 to under 5 Ton	4	14
383	Truck Driver - 1½ to under 3 Ton (over 6 months employment)	4	14
385	Truck Driver - 1½ to under 3 Ton (First 6 months employment)	4	13
388	Sno-Go Operator	4	17
389	V Plow W/Wing Operator	4	17
390	Loader Operator over 2 C Y	4	17
440	Cartographer I	2	15
441	Cartographer II	2	17
442	Cartographer III	2	19
445	Engineering Technician I	3	17
446	Engineering Technician II	3	19
449	Traffic Recorder I	3	12
450	Traffic Recorder II	3	15
460	Traffic Engr. Technician III	3	21
465	Planning Aide I	3	08
466	Planning Aide II	3	10
467	Planning Technician I	3	17
468	Planning Technician II	3	19
469	Plans Coordinator I	2	15
470	Plans Coordinator II	2	17
471	Plans Coordinator III	2	19
472	Plans Coordinator IV	2	21



ACCOUNTS RECEIVABLE WORK IN PROGRESS

ACCOUNT NUMBER 1200

Asset

This account is used to accumulate all charges as work or materials are being expended on a project for other governmental units or the traveling public on a reimbursable basis.

AREA NUMBER:	Use area number in which project is located.
CLASS NUMBER:	Not Used
PROJECT NUMBER:	Use the number assigned to the particular project worked upon.
AGREEMENT NUMBER:	As Assigned
UNIT NUMBER:	Not Used
WORK NUMBER:	Not Used
ACCOUNT NUMBER:	1200
COMMODITY NUMBER:	Use the proper commodity number as assigned in the commodity code.
QUANTITY NUMBER:	Number of items involved in the transaction will be entered in this field.
UNIT OF MEASURE:	Use the proper unit of measure code number as assigned in the unit of measure code.



ACCOUNTS RECEIVABLE

ACCOUNT 1220

Asset

All work accomplished and materials furnished for other agencies, (State, Municipal, and Federal), individuals, businessfirms, etc., on a reimbursable basis, are charges to this account.

AREA NUMBER: The area which has been requested to do or accomplish the work. This number is assigned by the Accounting Division.

CLASS NUMBER: Not Used 00 Current Accounts
01 Transfers to Collection Agency
02 Transfers to Attorneys

PROJECT NUMBER: This number is assigned by the Accounting Division and it identifies the person or agency.

AGREEMENT NUMBER: Not Used

UNIT NUMBER: Not Used

WORK NUMBER: Not Used

ACCOUNT NUMBER: 1220

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.



ACCOUNT NUMBER 1270

This account will be used to record all costs incurred by the State Highway Commission in the operation or repair of Statewide Motor Pool equipment. Some of the items this Commission may furnish are: repair parts, gasoline, labor, oil, grease, etc. These items may be purchased directly or taken from stores.

AREA NUMBER: Use the area number incurring the expense.

CLASS NUMBER: This field will designate the type of equipment, (See the following pages for assigned numbers.)

PROJECT NUMBER: Use the Statewide Motor Pool equipment suffix numbers in this field.

AGREEMENT NUMBER: Not Used

UNIT NUMBER: Not Used

WORK NUMBER: Not Used

ACCOUNT NUMBER: 1270

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

ACCOUNTS RECEIVABLE WORK IN PROGRESS STATEWIDE MOTOR POOL (Cont.)

<u>CLASS NUMBER</u>	<u>DESCRIPTION</u>
00	Passenger Cars
01	Jeeps - 1/4 Ton
11	Pickups
12	Suburban Sedans & Station Wagons
12	Suburbans, Utility Body
13	Commerical Sedans
14	Stake Body and Platform
15	Cargo - 4 Wheel Drive Trucks
19	International (S-120) Pickup
21	2 Ton, w-wheel drive truck
22	2 - 3 Ton 4-wheel drive truck
23	3 - 4 Ton 4-wheel drive truck
24	4 - 5 Ton 4-wheel drive truck
25	5 - 6 Ton 4-wheel drive truck
26	6 - 7 1/2 Ton 4-wheel drive truck
27	3 - 4 Ton 6-wheel drive truck
2B	2 Ton 2-wheel drive dump truck
2B	2 Ton 2-wheel drive stake truck
2B	2 Ton 2-wheel Drive Chassis Truck
29	3 Ton 2-wheel drive (All Types) truck
29	5 Ton 2-wheel drive (All types) truck
30	Motor Patrols light, single drive
30	Motor Patrols Heavy, single drive
30	Motor Patrols Tandem and 4-wheel drive
31	Rollers, 3 Ton tractor type
31	Rollers, 6 Ton tractor type
31	Rollers, 9 Ton tractor type
32	Brooms, Tractor type
32	Sweeper, Rotary type
32	Tractor, Light Duty
32	Loaders, Tractor type 3/8 and 1/3 cubic yards
32	Loaders, Tractor type 1/2 cubic yard
32	Loaders, Tractor type 5/8 cubic yard
32	Loaders, Tractor type 3/4 cubic yard

ACCOUNTS RECEIVABLE WORK IN PROGRESS STATEWIDE MOTOR POOL (CONT.)

<u>CLASS NUMBER</u>	<u>DESCRIPTION</u>
32	Loaders, Tractor type 1 cubic yard
32	Loaders, Tractor type 1 1/8 cubic yard
32	Tractors with Loader 1 1/4 cubic yard
33	Mowers, Tractor type
33	Mowers and Loaders Tractor Type
34	Shovels, Gasoline 1/4 cubic yard
34	Shovels, Gasoline 3/8 cubic yard
34	Shovels, Gasoline 1/2 cubic yard
34	Shovels, Gasoline 3/4 cubic yard
35	Tractors, Crawler type 55-65 HP
35	Tractors, Crawler type 65 HP and over
36	Force Feed Loader, Tractor Type
37	Pulvi Mixers - Self Propelled
38	Chip Spreader - Self Propelled
40	Graders, Pull Type
41	Rollers, Pull Type
41	Rollers, Pull Type Pneumatic
42	Brooms, Pull Type Mechanical
42	Brooms, Pull Type Powered
44	Team Patrols, Pull Type
49	Scarifier, Pull Type
49	Pulvi Mixers, Pull Type
50	Snow Plows, One-Way Rigid
51	Snow Plows, One-Way Reversible
52	Snow Plows, "V" Type, Light
53	Snow Plows, "V" Type, Heavy
54	Snow Plows, Rotary Auger Type, Light
54	Snow Plows, Rotary Auger Type, Heavy (Old)
54	Snow Plows, Rotary Auger Type, Heavy (New)
57	Sand Spreaders
57	Sand Spreaders
57	Salt Spreader
57	Sand Spreaders, Motor Driven
59	Snow Wings
60	Bulldozers
60	Carryall Scraper
60	Dragline attach

ACCOUNTS RECEIVABLE WORK IN PROGRESS STATEWIDE MOTOR POOL (CONT.)

<u>CLASS NUMBER</u>	<u>DESCRIPTION</u>
60	Power Plants, Crusher
60	Crusher, Gravel
61	Trailers, Light hauling
61	Trailers, Light hauling
61	Trailers, Light hauling
61	Trailers, Heavy hauling
61	Trailers, Heavy hauling 8 - 15 Ton
61	Trailers, Heavy hauling 15-25 Ton
61	Trailers, Heavy hauling Over 25 Ton
61	Trailer house
62	Distributors, Semi-trailer mounted
62	Boosters, Truck mounted
62	Boosters, Semi-trailer mounted 1500 to 2500 gallons
62	Boosters, Semi-trailer mounted 2500 to 4000 gallons
62	Spray Units, 400 Gallons
62	Spray Units, 600 Gallons
62	Tar Pots
62	Oil Pumps
62	Chip Spreaders
63	Traffic Line Striper
63	Earth Bore Augers
63	Concrete Mixers
63	Air Compressors
63	Weed Sprayers
63	Boilers
63	Tank Car Heaters
63	Load-o-meters
63	Conveyor Screen Plant
63	Asphalt Plants
63	Asphalt, Heat Mixers (Truck attach, tail gate)
63	Snow Bug
63	Weasels
63	Gasoline tank

CONSTRUCTION MATERIALS

ACCOUNT NUMBER 1300

Asset

This is a stores inventory account for excess construction materials taken over by the Highway Commission, or from contractors' construction projects. The materials charged to this account are to be used on construction projects, and are not likely to be used on highway maintenance.

AREA NUMBER: Maintenance Area number assuming the materials.

CLASS NUMBER: Not Used

PROJECT NUMBER: Use the assigned state construction project number from which the materials were taken.

AGREEMENT NUMBER: The first item taken into inventory on this construction project will be numbered 01, the second 02, etc.

UNIT NUMBER: Not Used

WORK NUMBER: None

ACCOUNT NUMBER: 1300

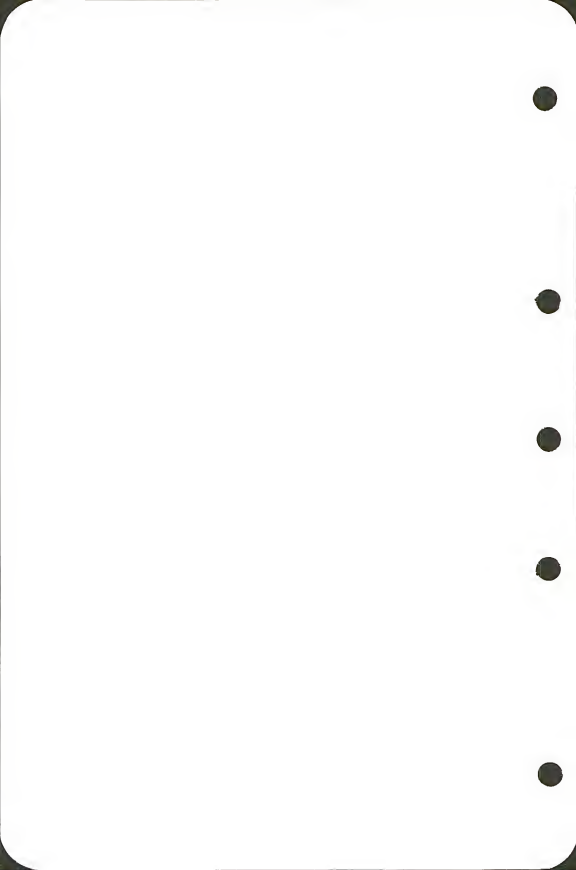
COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

An inventory report is required on the first day of every month, for items in this account. The report will be submitted on Form 79-C (Monthly Stock Inventory) and will show the beginning balances, amounts purchased during the month, amounts issued and balances on hand. The distribution charges, for amounts issued during the month, will be shown on Form 79-C or 79-A (Inventory Code and Summary). The monthly cutoff for these reports is the last day of each month. The reports will be mailed to Helena not later than the sixth day of each month.

Form 79-C may be used in the place of Forms 79 and 79-A.



GRAVEL STOCKPILE

ACCOUNT NUMBER 1310

Asset

All gravel placed in stockpiles will be coded to this account. If the gravel is chargeable directly to a maintenance section or project, this account will not be used.

AREA NUMBER: Maintenance Area number in which stockpile is located.

CLASS NUMBER: Not Used

PROJECT NUMBER: The Maintenance Section on which stockpile is located.
(See Maintenance Account for a list of all maintenance section numbers.)

AGREEMENT NUMBER: Stockpiles are numbered consecutively on each maintenance section and the stockpile number is shown in this field.

UNIT NUMBER: Not Used

WORK NUMBER:	<u>Type</u>	<u>3/8"</u>	<u>1/2"</u>	<u>5/8"</u>	<u>3/4"</u>
	Chips	23	24	25	26
	Cover Material	33	34	35	36
	Grade "A"	43	44	45	46
	Plant Mix Material	53	54	55	56
	Sanding Material	10			
	Pit Run Gravel	80			

ACCOUNT NUMBER: 1310

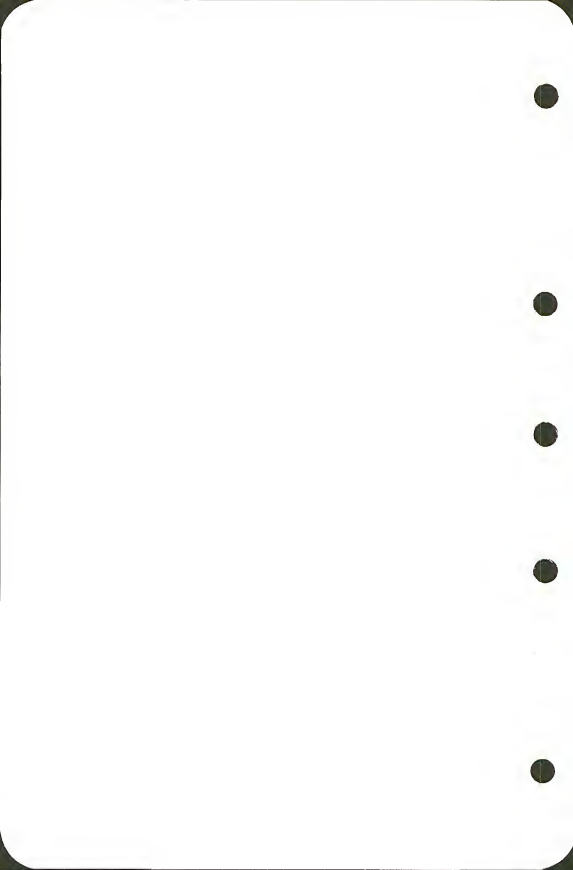
COMMODITY NUMBER: Use the proper Commodity number as assigned in the commodity code for this account.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

An inventory report is required on the first day of every month, for items in this account. This report will be submitted on Form 79-C (Monthly Stock Inventory) and will show the beginning balances, amounts purchased during the month, amounts issued and the balances on hand. The distribution charges, for amounts issued during the month, will be shown on Form 79-C or 79-A (Inventory Code and Summary). The monthly cutoff for these reports is the last day of each month. The reports will be mailed to Helena not later than the sixth day of each month.

Form 79-C may be used in place of Forms 79 and 79-A.



OFFICE AND ENGINEERING SUPPLIES

ACCOUNT NUMBER 1330

Asset

The purchase of office supplies, including stationery, miscellaneous office supplies, stamped envelopes, postage stamps, drafting and engineering supplies, etc., not intended for immediate use will be charged to this account.

AREA NUMBER: Maintenance - Maintenance area number

Headquarters - 0021

CLASS NUMBER: Not Used

PROJECT NUMBER)

AGREEMENT NUMBER)

UNIT NUMBER)

Use these fields to indicate the specific item being charged as assigned by the stock numbers.

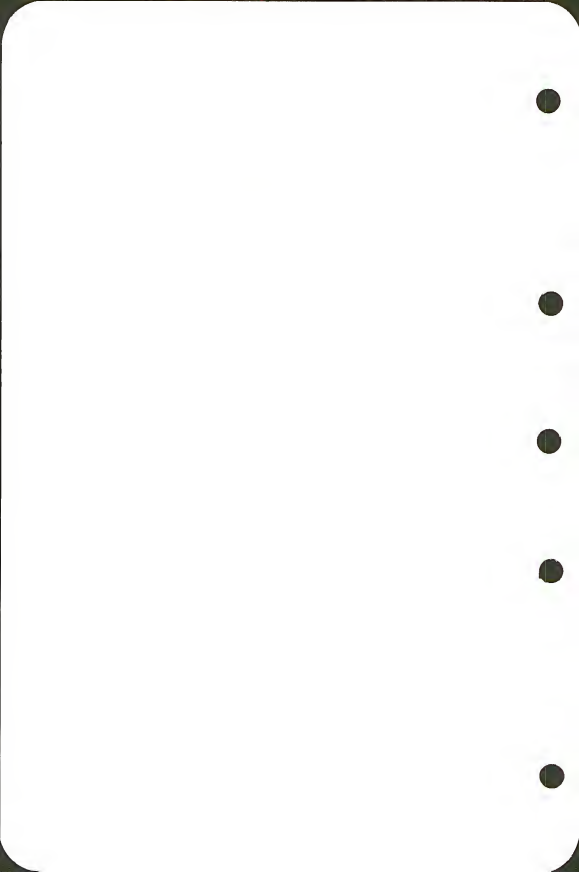
WORK NUMBER: Not Used

ACCOUNT NUMBER: 1330

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.



MAINTENANCE AND CONSTRUCTION MATERIALS AND SUPPLIES

ACCOUNT NUMBER 1350

Asset

Maintenance and construction materials and supplies not intended for immediate use shall be charged to this account. The following items are coded to this account: Repair parts, gasoline, road oil, grease, motor oil, etc.

AREA NUMBER: Maintenance area number purchasing the supplies for inventory purposes.

CLASS NUMBER: Not Used

PROJECT NUMBER)
AGREEMENT NUMBER) Use these fields to indicate the specific item being
UNIT NUMBER) charged as assigned in the catalog.

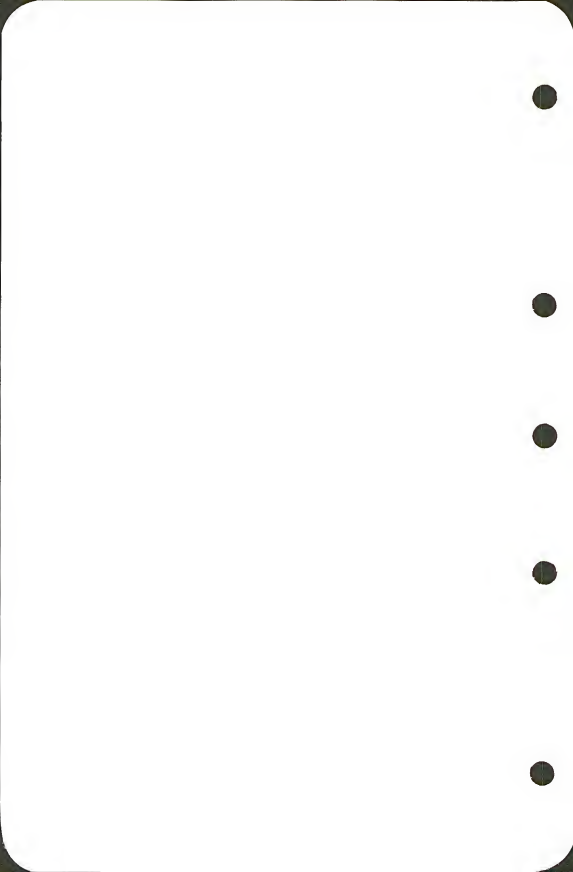
WORK NUMBER: Not Used

ACCOUNT NUMBER: 1350

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.



LABORATORY SUPPLIES AND EQUIPMENT

ACCOUNT NUMBER 1370

Asset

This account will be used to record the cost of all laboratory supplies and equipment not intended for immediate use. The following laboratory items will be coded to this account: Example - sample sacks, screens, counter brushes, LL & PI Aluminum cans, thermometers, spatulas, pans, hand scoops, trowels, gold pans, cylinder molds, slump cones, scales, etc.

AREA NUMBER: Maintenance area number purchasing supplies for inventory purposes.

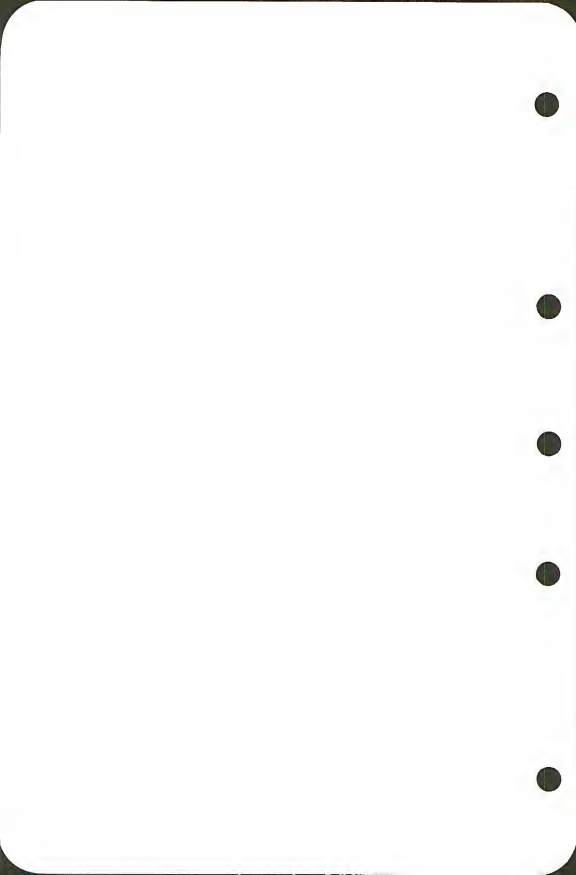
CLASS NUMBER: Not Used

PROJECT NUMBER:) Use these fields to indicate the specific item
AGREEMENT NUMBER:)
UNIT NUMBER:) being charged as assigned in the catalog.

WORK NUMBER: Not Used

ACCOUNT NUMBER: 1370

COMMODITY NUMBER: Commodity number 451 will be used when charging materials to this account. Distribution charges shall be made to a specific commodity number.



OFFICE FURNITURE AND FIXTURES

ACCOUNT NUMBER 1400

Asset

Charges incurred in the acquisition of office furniture and fixtures in excess of \$100.00 will be charged to this account. Major renovation charges of existing furniture and fixtures will also be coded to this account. Ordinary repairs, cleaning, etc., will be charged to Account Number 4080, Equipment Repairs. Shop built furniture or fixtures will be transferred to this account from an authorized work in progress account.

AREA NUMBER: Proper area number where item is to be located.

CLASS NUMBER: Not Used

PROJECT NUMBER: Use the proper authorized index number from the list of approved index numbers on the following pages. If an item is not on the list, the Accounting Bureau will authorize the use of a new number.

AGREEMENT AND
UNIT NUMBER: These fields are used to distinguish identical items which have the same index or agreement numbers. These four digits are used together.

Example: Agreement and Unit Number

Item Number	99 is coded	0099
Item Number	100 is coded	0100
Item Number	1000 is coded	1000

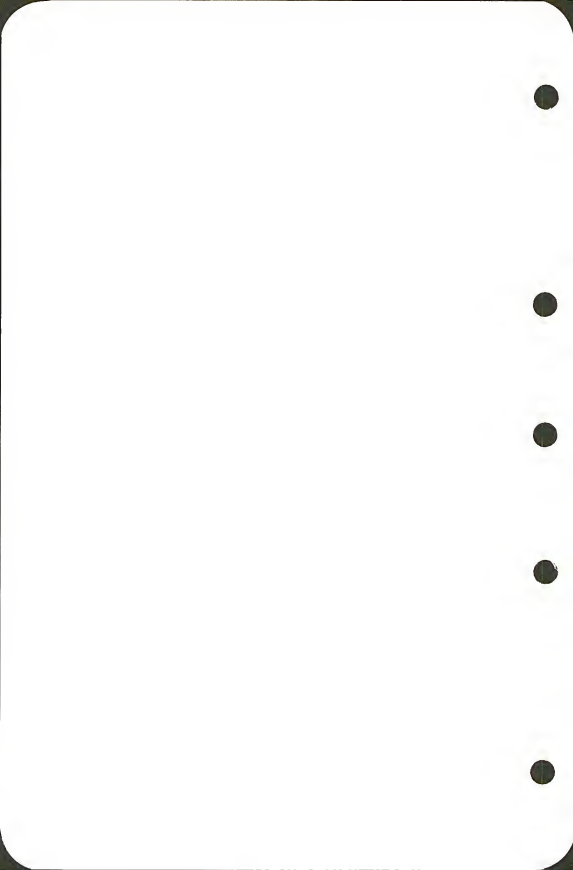
WORK NUMBER: Not Used

ACCOUNT NUMBER: 1400

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

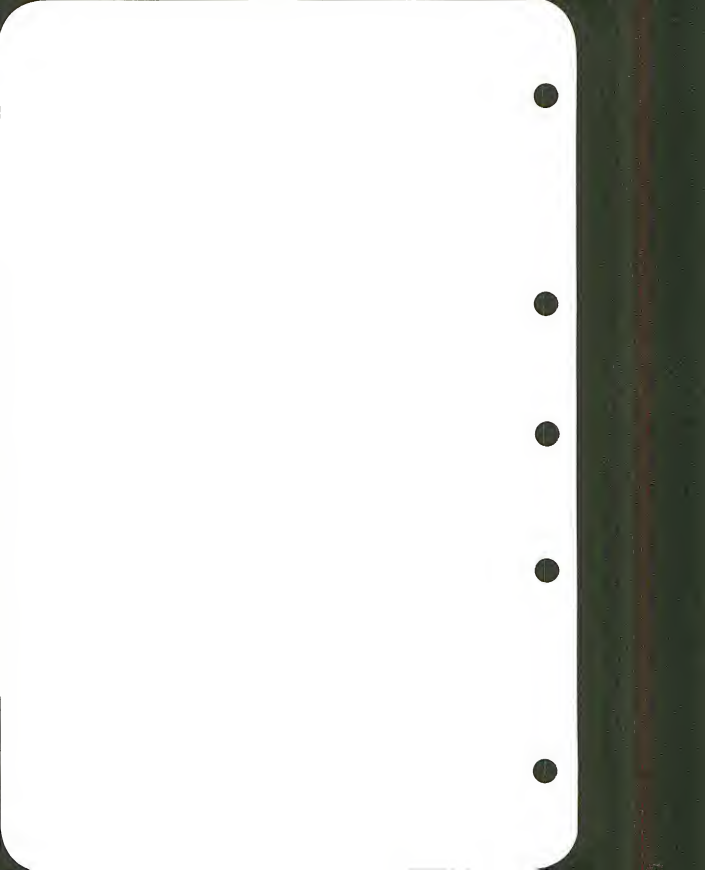
QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.



OFFICE FURNITURE AND FIXTURES INDEX NUMBERS

<u>Index Number</u>	<u>Item Description</u>
0001	Air Conditioners
0018	Binders, Catalog and others
0019	Booths, Display
0020	Boxes, Pigeon Hole
0021	Benches, Metal
0022	Benches, Wooden
0023	Benches, Wooden Shop Made
0024	Boards, Bulletin
0025	Boards, Map
0026	Books, Dictionary
0027	Books, Law by Sets
0028	Books, Technical Publications
0029	Boards, Map ASE Wing Wall
0030	Boards, Black
0031	Books, Encyclopedia by Sets
0032	Blinds, Venetian
0033	Boxes, Cash Locked
0034	Boards, Peg
0035	Boards, Bulletin - Bookcase
0036	Cabinets, Tape Storage & Disk
0037	Coffee Table
0038	Collator
0039	Cabinets, Wooden Desk
0040	Carriage, Typewriter
0041	Cabinets, Metal Office
0042	Cabinets, Wooden Office
0043	Cabinets, Wooden Office Shop Made
0044	Cabinets, Wooden Wall
0045	Cabinets, Wooden Wall Shop Made
0046	Cases, Metal Book
0047	Cases, Wooden Book
0048	Cases, Metal Map
0049	Cases, Wooden Map
0050	Cases, Wooden Map Shop Made
0051	Cases, Leather Brief



OFFICE FURNITURE AND FIXTURES INDEX NUMBERS - Continued

<u>Index Number</u>	<u>Item Description</u>
0052	Chairs, Metal Executive
0053	Chairs, Wooden Executive
0054	Chairs, Wooden Leather Upholstered Executive
0055	Chairs, Metal Office Guest
0056	Chairs, Wooden Office Guest
0057	Chairs, Wood Leather Upholstered Office Guest
0058	Chairs, Metal Stenographer
0059	Chairs, Wooden Stenographer
0060	Clocks, Electric Office Desk
0061	Clocks, Electric Office Wall
0062	Cases, Wooden Book Shop Made
0063	Chairs, Metal Folding
0064	Cases, Glass
0065	Cleaners, Vacuum
0066	Converters, Voltage 6 volt to 110 volt
0067	Couches
0068	Carts, Book
0069	Coolers, Room
0070	Counter, Portable
0071	Desks, Metal Executive
0072	Desks, Metal Executive with Glass Top
0073	Desks, Wooden Executive
0074	Desks, Wooden Executive with Glass Top
0075	Desks, Wooden Executive Shop Made
0076	Desks, Wooden Executive Shop Made Glass Top
0077	Desks, Metal Stenographer
0078	Desks, Metal Stenographer with Glass Top
0079	Desks, Wooden Stenographer
0080	Desks, Wooden Stenographer with Glass Top
0081	Desks, Wooden Stenographer Shop Made
0082	Desks, Metal Key Punch
0083	Desks, Mailing Shop Made
0084	Desks, Metal Laboratory
0085	Desks, Radio Operator
0086	Desks, IBM Wiring
0087	Desks, Wooden Laboratory

OFFICE FURNITURE AND FIXTURES INDEX NUMBERS - Continued

<u>Index Number</u>	<u>Item Description</u>
0088	Dispensers, Photo Paper
0089	Case Parts
0091	Easels, Wooden
0092	Easels, Metal
0098	Edgers, Lawn
0104	Etchers, Universal
0105	Extendaphone - Glidex
0111	Fans, Electric Desk
0112	Fans, Electric Floor
0113	Files, Metal Card
0114	Files, Wooden Card
0115	Files, Metal Office Letter - 4 Drawer
0116	Files, Metal Office Letter - Less than 4 Drawer
0117	Files, Metal Office Legal - 4 Drawer
0118	Files, Metal Office Legal - Less than 4 Drawer
0119	Files, Wooden Office Letter - 4 Drawer
0120	Files, Wooden Office Letter - Less than 4 Drawer
0121	Files, Wooden Office Legal - 4 Drawer
0122	Files, Wooden Office Legal - Less than 4 Drawer
0123	Fire Extinguishers, Gallon Capacity and Over
0124	Fire Extinguishers, Quart Capacity
0125	Fountains, Electric Water Coolers
0126	Fountains, Ice or Stone Water Coolers
0127	Files, Metal Transfer Letter - 4 Drawer
0128	Files, Metal Transfer Letter - Less than 4 Drawer
0129	Files, Metal Transfer Legal - 4 Drawer
0130	Files, Metal Transfer Legal - Less than 4 Drawer
0131	Files, Metal Document
0132	Files, Metal Map - 5 Drawer
0133	Files, Metal Map - 25 Drawers or Less
0134	Files, Plan
0135	Files, Wooden Combination Card and Letter File
0136	Files, Wooden Office Letter - More than 4 Drawer
0137	Files, Sorting
0138	Files, Metal Card - 10 Drawer, Double
0139	Files, Metal Card Box Storage

OFFICE FURNITURE AND FIXTURES INDEX NUMBERS - Continued

<u>Index Number</u>	<u>Item Description</u>
0140	Files, 6 Door Spacefinder
0141	Files, Microfilm - 10 Drawer, Double
0142	Files, Penda Flex
0143	Files, Roldex
0144	Files, Metal Card - 7 Drawer, Double
0145	Files, Metal Office Legal - More than 4 Drawers
0146	Files, Metal Card - 9 Drawer, Double
0147	Files, Metal Card - 5 Drawer
0148	Files, Metal Card - 12 Drawer
0149	File, Metal Jumbo over 17"
0161	Holders, Copy Error-No
0162	Holders, Copy Line-A-Time
0163	Holders, Pen
0164	Holders, Copy Roll-A-Liner
0165	Heaters, Electric
0166	Holders, Wrapping Paper
0167	Holders, Copy Standard
0168	Holders, Copy Underwood
0169	Holders, Rite Line
0170	Heaters, Oil
0171	Holders, Copy Right
0172	Hampers
0173	Holders, Cop-E-Eez
0181	Intercommunication Systems
0201	Jogger, Paper
0241	Lamps, Desk Bulb Type
0242	Lamps, Desk Fluorescent
0243	Lockers, Metal
0244	Lockers, Wooden
0245	Lockers, Wooden Shop Made
0246	Lectern - Shop Made
0247	Ladders
0248	Loadometers
0255	Machines, Folding
0256	Machines, Burster
0257	Machines, Air Condition
0258	Machines, Friden Adding Electric

OFFICE FURNITURE AND FIXTURES INDEX NUMBERS - Continued

<u>Index Number</u>	<u>Item Description</u>
0259	Machines, Book Binding
0260	Machines, Sunstrand Adding Electric
0261	Machines, Allen-Wales Adding, Electric
0262	Machines, Allen-Wales Adding, Hand Operated
0263	Machines, Burroughs, Adding Electric
0264	Machines, Burroughs Adding, Hand Operated
0265	Machines, Clary Adding, Electric
0266	Machines, Dalton Adding, Electric
0267	Machines, Dalton Adding, Hand Operated
0268	Machines, Monroe Adding, Electric
0269	Machines, Remington-Rand Adding, Electric
0270	Machines, Remington-Rand Adding, Hand Operated
0271	Machines, Victor Adding, Electric
0272	Machines, Victor Adding, Hand Operated
0273	Machines, Addressograph
0274	Machines, Friden Calculator, 8 Bank Electric
0275	Machines, Friden Calculator, 10 Bank Electric
0276	Machines, Friden Calculator, 8 Bank Hand Operated
0277	Machines, Friden Calculator, 10 Bank Hand Operated
0278	Machines, Marchant Calculator, 8 Bank Electric
0279	Machines, Marchant Calculator, 10 Bank Electric
0280	Machines, Marchant Calculator, 8 Bank Hand Operated
0281	Machines, Marchant Calculator, 10 Bank Hand Operated
0282	Machines, Monroe Calculator, 8 Bank Electric
0283	Machines, Monroe Calculator, 10 Bank Electric
0284	Machines, Monroe Calculator, 8 Bank Hand Operated
0285	Machines, Monroe Calculator, 10 Bank Hand Operated
0286	Machines, Check Protector
0287	Machines, Burroughs Comptometer, Hand Operated
0288	Machines, Daters
0289	Machines, Multilith, Duplicator
0290	Machines, Bruning Erasing, Electric
0291	Machines, Keuffel and Esser Erasing, Electric
0292	Machines, A B Dick Mimeograph, Electric, Cab Type
0293	Machines, Numbering
0294	Machines, Floor Polishing, Electric

OFFICE FURNITURE AND FIXTURES INDEX NUMBERS - Continued

<u>Index Number</u>	<u>Item Description</u>
0285	Machines, Monroe Calculator, 10 Bank Hand Operated
0286	Machines, Check Protector
0287	Machines, Burroughs Comptometer, Hand Operated
0288	Machines, Daters
0289	Machines, Multilith, Duplicator
0290	Machines, Bruning Erasing, Electric
0291	Machines, Knuffel and Esser Erasing, Electric
0292	Machines, A B Dick Mimeograph, Electric, Cab Type
0293	Machines, Numbering
0294	Machines, Floor Polishing, Electric
0295	Machines, Postage Meter
0296	Machines, Sanitary Dispenser
0297	Machines, Stapling
0298	Machines, Tape Recorder
0299	Machines, IBM Typewriter, Electric
0300	Machines, Olivetti Typewriter, Portable
0301	Machines, Remington Typewriter, Electric
0302	Machines, Remington Typewriter, Portable
0303	Machines, Remington Typewriter, Standard
0304	Machines, Royal Typewriter, Electric
0305	Machines, Royal Typewriter, Portable
0306	Machines, Royal Typewriter, Standard
0307	Machines, LC Smith Typewriter, Electric
0308	Machines, LC Smith Typewriter, Standard
0309	Machines, Underwood Typewriter, Electric
0310	Machines, Underwood Typewriter, Portable
0311	Machines, Underwood Typewriter, Standard
0312	Machines, Lawn Mower, Hand Operated
0313	Machines, Lawn Mower, Power
0314	Machines, Wire Recorder
0315	Machines, Adding National Electric
0316	Machines, Merchant Calculator - 9 Col. Hand Operated
0317	Machines, Dietzgen Erasing

OFFICE FURNITURE AND FIXTURES INDEX NUMBERS - Continued

<u>Index Number</u>	<u>Item Description</u>
0318	Machines, Sound Recorders
0319	Machines, Smith-Corona Typewriter, Stand
0320	Machines, Apsco Erasing Electric
0321	Machines, Burroughs Calculator, 9 Key Hand Operated
0322	Machines, Gummed Paper Dispenser
0323	Machines, Barrett Adding Hand Operated
0324	Machines, Veritype
0325	Machines, Monroe Adding, Hand Operated
0326	Machines, Remington-Rand Printing Calculator
0327	Machines, Smith-Corona Typewriter, Portable
0328	Maps, Measure
0329	Maps, Montana on Rollers
0330	Mirrors, All Types and Sizes
0331	Machines, Olympia Typewriter, Standard
0332	Mats, Chairs
0333	Microphone
0334	Machines, Marchant Adding, Electric, 10 Bank
0335	Machines, Post Erasing Electric
0336	Machines, Printmaster
0337	Machines, Hand Embossing
0338	Machines, Olivetti Calculator
0339	Machines, Olivetti Adding, Electric
0340	Machines, Smith-Corona Electric Typewriter
0341	Machines, Underwood Adding
0342	Machines, Mail Opener
0343	Machines, Monroe Printing Calculator
0344	Model
0345	Map Displays
0346	Machines, Olympia Electric Typewriter
0347	Machines, Olympia Portable Typewriter
0348	Machines, Marchant Adding, Electric, 10 Key
0349	Machines, Posting
0350	Machines, Paper Drilling

OFFICE FURNITURE AND FIXTURES INDEX NUMBERS - Continued

<u>Index Number</u>	<u>Item Description</u>
0351	Machines, Marchant Printing Calculator
0352	Machines, Burroughs Printing Calculator
0353	Machines, Smith-Corona Adding
0354	Machines, Monroe Electronic Calculator
0355	Machines, Hermes Electric Ambassador Typewriter
0356	Machines, Friden Electronic Calculator
0357	Machines, Remington Electronic Calculator
0358	Machines, Hermes Printing Calculator
0359	Machines, Friden Printing Calculator
0360	Machines, Marchant Electronic Calculator
0365	Oxygen, Breathing Set
0370	Pencil Sharpener, Electric
0371	Paper Cutters
0372	Presses, Eyelet
0373	Public Address Systems
0374	Punches, Paper
0375	Paintings, Oil
0376	Panel, Machine Control
0377	Photo Display Vase
0378	Press Padding
0410	Rack, Cartop Carrier
0411	Racks, Gathering
0412	Racks, Hat and Coat
0413	Racks, Kleradesk
0414	Receptacles
0415	Racks, Metal Card
0416	Racks, Wooden Card
0417	Racks, Distribution
0418	Racks, Magazine, Shop Made
0419	Racks, Hat and Coat, Shop Made
0420	Racks, Metal Map, Shop Made
0421	Racks, Display
0422	Racks, Book

OFFICE FURNITURE AND FIXTURES INDEX NUMBERS - Continued

<u>Index Number</u>	<u>Item Description</u>
0423	Racks, Wooden Map
0424	Ramps
0425	Radio, Mobile
0426	Refrigerators
0427	Racks, Reel
0428	Rotary, Status Board
0429	Scale, Counting
0431	Scales, Postage
0432	Seals, Not Notary
0433	Shears, Over 12 Inches
0434	Shelving, Metal
0435	Shelving, Wooden
0436	Shelving, Wooden, Shop Made
0437	Stands, Metal, Office
0438	Stands, Wooden
0439	Stands, Wooden, Shop Made, Office
0440	Stools, Metal
0441	Stools, Wooden
0442	Stands, Telephone, Wooden
0443	Stands, Smoking, Metal
0444	Safes
0445	Separator, Carbon
0446	Signs, Directive
0451	Tables, Metal with Drawers
0452	Tables, Metal with drawers and Glass Top
0453	Tables, Metal without Drawers
0454	Tables, Metal without Drawers, Glass Top
0455	Tables, Wooden with Drawers
0456	Tables, Wooden with Drawers, Glass Top
0457	Tables, Wooden without Drawers
0458	Tables, Wooden without Drawers, Glass Top
0459	Tables, Wooden with Drawers, Shop Made
0460	Tables, Wooden Drawers, Shop Made, Glass Top

OFFICE FURNITURE AND FIXTURES INDEX NUMBERS - Continued

<u>Index Number</u>	<u>Item Description</u>
0461	Tables, Wooden without Drawers, Shop Made
0462	Tables, Wooden, no Drawers, Shop Made, Glass Top
0463	Tools, Power Grinders
0464	Tools, Power Drills
0465	Trucks, Two Wheel, Hand
0466	Trucks, Three Wheel, Hand
0467	Tables, Mail Separation
0468	Trucks, Four Wheel, Hand
0469	Tables, Special Designers
0470	Tables, Special with Light
0471	Timers, Stop Watches
0472	Tables, Developing
0473	Tables, Plotting
0474	Tables, Coffee
0475	Tables, Typewriter
0476	Tripod, Stenograph
0477	Trays
0478	Torches
0479	Thermometers
0480	Trimmer, Hedge
0481	Tape Dispensers
0482	Tables, Portable
0483	Trash Carts, Large
0521	Wheelbarrows, Rubber Tire
0522	Incremental Plotter
0523	Disk Packs
0524	Cabinets, Wood, Portable
0525	Tapes, Magnetic
0526	Tape, Cleaner
0527	Cable, Data Processing
0528	Tape Carrying Case



LABORATORY EQUIPMENT

ACCOUNT NUMBER 1410

Asset

Charges incurred in the acquisition and major renovation of laboratory equipment in excess of \$100.00 will be charged to this account.

AREA NUMBER: Construction area in which item is located.

CLASS NUMBER: Not Used

PROJECT NUMBER: Use the proper authorized index number from the list of approved index numbers on the following pages. New item numbers will be added to the list by the Accounting Bureau.

AGREEMENT AND
UNIT NUMBER: Used to distinguish items of same index number. These four digits are used together.

Example:

Agreement and unit Number

Item Number	99 is coded	0099
Item Number	100 is coded	0100
Item Number	1000 is coded	1000

WORK NUMBER: Not Used

ACCOUNT NUMBER: 1410

COMMODITY NUMBER: Use the proper commodity as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

LABORATORY EQUIPMENT - Continued

<u>Index Number</u>	<u>Item Description</u>
0001	Air meters, Concrete
0002	Autoclave
0003	Applicator Paint
0020	Bin, Storage
0021	Baths, Specific Gravity
0022	Baths, Temperature
0023	Burners
0024	Boxes, Curing
0025	Bath, Vapor Pressure
0026	Bowd, Vapor Pressure
0027	Blowers, Laboratory
0028	Bath, Viscosity
0029	Bucket, Concrete Yield
0030	Beam, Benkelman Apparatus
0031	Bucket, Gravity
0032	Blocks, Calibration Standards
0033	Box, Tool
0041	Cepers, Concrete Cylinder
0042	Cleaners, Laboratory Vacuum
0043	Cloud & Pour Point Apparatus, Single Unit
0044	Cones, Metal Slump
0045	Cabinets, Storage
0046	Carts, Dolly
0047	Container, Aggregate Soundness
0048	Cutters, Glass Electric
0049	Crucibles, Plat
0050	Cones, Impact - Density
0051	Cutters, Glass
0052	Cutter, Metal Sample
0053	Cases, Parts Storage
0054	Cups, Wt. per gallon
0055	Calipers
0056	Cabinet, Worktop
0070	Device, Marking

LABORATORY EQUIPMENT - Continued

<u>Index Number</u>	<u>Item Description</u>
0071	Devices, Compaction
0072	Dryers - Includes Ovens (Except Thin Film)
0073	Device, Dumping for Gilson Machine
0074	Drills, Electric Heavy with Stand
0075	Die Set
0076	Desiccator
0091	Extractors
0092	Ejectors, Sample
0111	Furnaces, Organic Combustion
0112	Filters, Mercury Bethlehem
0113	Filters, Water
0141	Gauges
0142	Grinders, Bench
0143	Grid Assemblies
0144	Grinders, Portable
0145	Guns, Soldering
0146	Guns, Paint
0161	Heaters, Cement Sulphur
0162	Hammers, Compaction
0163	Hammers, Wood Marking
0164	Hoods, Table
0165	Heaters, Rating
0166	Hammers, Wood Marking
0167	Hoist, Electric Cribbing
	Instruments
0181	Illuminator
0182	Increment Error
0183	Jig, Acid Tester
0201	Jacks, Hydraulic Testing
0202	Kit, Lab Tool
0211	Lamps, Ultra Violet Ray
0216	Machines, Abrasion
0222	Machines, Centrifuge

LABORATORY EQUIPMENT - Continued

<u>Index Number</u>	<u>Item Description</u>
0263	Machines, Compression
0264	Machines, Concrete Mixing
0265	Machines, Ductility
0266	Machines, Florida Bearing
0267	Machines, Gum Testing
0268	Machines, Gasoline Distillation Testing
0269	Machines, Liquid Limit - Hand Operated
0270	Machines, Stability
0271	Machines, Tamping
0272	Machines, Vapor Pressure
0273	Machines, Viscosimeter
0274	Machines, Laboratory Claw Crusher
0275	Meters - Includes Speedy Moisture Testers
0276	Microscopes
0277	Molds
0278	Machines, Octane
0279	Machines, Power Hacksaw
0280	Machines, Paint Conditioner
0281	Machines, Concrete Core Drill
0282	Machines, Laboratory Mixer
0283	Machines, Cork Boring
0284	Mills, Colloid
0285	Mortar
0286	Machines, Compact
0287	Machines, Pulverizer
0288	Micrometer
0289	Machines, Consolidometer
0290	Machines, Liquid Limit, Electric
0291	Magazine, Explosive Storage
0292	Mueller, Laboratory
0293	Mueller, Magnaflux
0294	Oven, Thin Film
0295	Penetrometers

LABORATORY EQUIPMENT - Continued

<u>Index Number</u>	<u>Item Description</u>
0372	Presses, Laboratory
0373	Pumps
0374	Pans, Large Metal Drying
0375	Paving Breakers
0410	Racks, Sample Storage
0411	Retort, Cast Iron
0412	Regulator, Pressure
0431	Scales, Laboratory Testing
0432	Shakers, Gravel
0433	Sieves
0434	Still
0435	Soils, Sampling Kit
0436	Stirrer, Aero-Mix
0437	Sample Splitters
0438	Shields, Glass and Metal
0439	Sanders
0440	Saws
0441	Support
0442	Sampler, Density Tube
0443	Sinks, All
0444	Sampler, Pest
0445	Sampler, Seed
0451	Tables, Flow
0452	Testers, Cement Fineness
0453	Testers, Hardness
0454	Testers, Flash
0455	Testers, Oil Film Strength
0456	Testers, Soils
0457	Testing Kits
458	Testing Kits, Field
156	Timers, Laboratory
0460	Tables, Work
	Transformers, Adaptable

LABORATORY EQUIPMENT - Continued

<u>Index Number</u>	<u>Item Description</u>
0462	Tables, Aerial Photo
0463	Torch, Welding and Cutting
0464	Testers, Concrete Aggregate
0465	Tanks
0466	Thermometer, Recording
0467	Thermometer, Precision Certified
0468	Thermo - Regulator
0469	Tester, Oven
0470	Truck - Barrel
0501	Vibrators
0502	Volumeasure, Density
0503	Vises
0504	Volumeasure, Air Content
0521	Wheelbarrows
0522	Weights, Balance
0523	Wrench, Socket Set

PHOTOGRAPHIC EQUIPMENT

ACCOUNT NUMBER 1420

Asset

All charges incurred in the acquisition and major restoration of photographic and reproducing equipment in excess of \$100.00 will be charged to this account. Ordinary repairs, cleaning, etc., will be charged to Account Number 4080 - Equipment Repairs.

AREA NUMBER: Area in which item is located.
 CLASS NUMBER: Not Used
 PROJECT NUMBER: Index number which describes type of item purchased. See following pages for index numbers.

AGREEMENT AND
 UNIT NUMBER: Used to distinguish items of same index number. These four digits are used together.

Example: Agreement and Unit Number

Item Number	99 is coded	0099
Item Number	100 is coded	0100
Item Number	1000 is coded	1000

WORK NUMBER: Not Used
 ACCOUNT NUMBER: 1420
 COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.
 QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.
 UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

PHOTOGRAPHIC EQUIPMENT - Continued

<u>Index Number</u>	<u>Item Description</u>
0001	Arms, Film Reel
0002	Analyzer
0003	Densitometer
0015	Bag, Changing
0020	Bellows
0021	Bottles, Photo Chemicals
0025	Cabinet, Photo Storage
0026	Case, Camera
0040	Cameras, Pentax Honeywell Spotmatic
0041	Cameras, Eastman Kodak
0042	Cameras, Eastman Movie
0043	Cameras, Multiith Line
0044	Cameras, Polaroid
0045	Cameras, Roliflex
0046	Cameras, Graflex
0047	Cameras, Ciroflex
0048	Cameras, Argus
0049	Cameras, Retona
0050	Cameras, Century Graphic
0051	Cameras, Duxflex
0052	Cameras, Lieca
0053	Cameras, Aerial and Accessories
0054	Cameras, Movie
0055	Cameras, Crown Graphic
0056	Cameras, Graphic
0057	Counter, Frontage
0058	Cameras, Contaflex
0059	Cameras, Flashmate
0060	Cameras, Instamatic
0061	Cameras, Color Mead
0062	Cameras, Yashica
0063	Cameras, Hasselblad
0064	Cameras, Minolta

PHOTOGRAPHIC EQUIPMENT - Continued

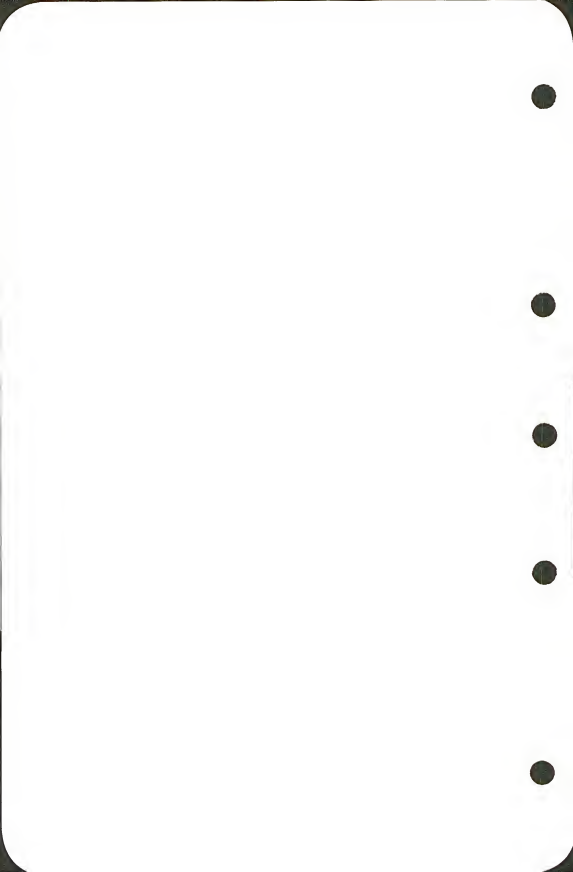
<u>Index Number</u>	<u>Item Description</u>
0065	Cameras, Cannon
0070	Cameras, Film Storage
0071	Dryers, Print
0072	Dryers, Film
0073	Developers, Aerial
0074	Cameras, Bronica
0075	Cameras, Plate Maker
0076	Cameras, Video
0090	Basels, Photo
0091	Enlargers
0111	Films, Developed Motion Picture
0112	Filters
0113	Frames, Vacuum
0114	Film Pack Adaptors
0115	Film Holder Sheets
0116	Filters, Color
0117	Fuser
0118	Film Sorter
0141	Graduates
0161	Holders, Copy
0170	Hoods
0241	Lamps, Arc
0242	Lamps, Strobolur
0248	Lens, Projection and Others
0261	Magnifiers
0262	Meters, Color
0263	Meters, Exposure
0264	Mixers, Developer
0265	Machines, Photostatic Developer
0266	Machines, Photostatic Printer
0267	Machines, Secretary Copying
0269	Machines, Microfilmer

PHOTOGRAPHIC EQUIPMENT - Continued

<u>Index Number</u>	<u>Item Description</u>
0270	Machines, Processor
0271	Machines, Printing
0272	Pakomatic Printer
0351	Oxygen Breathing Set
0371	Print Boxes
0372	Projectors, Movie
0373	Projectors, Slide
0374	Printers, Contact
0375	Photoflood
0376	Pails
0377	Projector, Opaque
0378	Pen Heads
0379	Print Straightener
0380	Press, Dry Mount
0411	Rollers, Aerial Film
0412	Readers, Film
0413	Reel, Rack
0414	Reader, Printers
0415	Reader, Filler
0416	Reflectors
0431	Screens, Half Tone
0432	Screens, Projection
0433	Squeezes
0434	Scale, Kodak
0435	Sink
0437	Stand, Projector
0438	Splicer, Film
0439	Stand, Utility Lights
0440	Slice Copier
0441	Static Removal Unit
0451	Tables, Light Well
0452	Timers
0453	Trays, Developing

PHOTOGRAPHIC EQUIPMENT - Continued

<u>Index Number</u>	<u>Item Description</u>
0454	Tripod
0455	Transfer Unit
0456	Tanks, Developing
0521	Whirler Plates
0522	Washer



ENGINEERING EQUIPMENT

ACCOUNT NUMBER 1430

Asset

All charges incurred in the purchase or major restoration of engineering equipment in excess of \$100.00 will be charged to this account. Ordinary repairs, cleaning, etc., will be charged to the Account Number 4080 - Equipment Repairs.

AREA NUMBER: Construction area in which item is located
 CLASS NUMBER: Not Used
 PROJECT NUMBER: Index number which describes type of item purchased. See following pages for index number.

AGREEMENT AND UNIT NUMBER: Used to distinguish items of same index number. These four digits are used together.

Example: Agreement and Unit Number

Item Number	99 is coded	0099
Item Number	100 is coded	0100
Item Number	1000 is coded	1000

WORK NUMBER: Not Used

ACCOUNT NUMBER: 1430

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

ENGINEERING EQUIPMENT - Continued

<u>Index Number</u>	<u>Item Description</u>
0010	Alidades
0011	Altimeter
0012	Auger, Sampling
0013	Analyzer, Statistical.
0021	Boats, Rubber Raft
0022	Boards, Drawing
0023	Barges, Portable Steel Drilling
0024	Benches, Drafting
0025	Battery Charger
0026	Boats, Metal
0027	Boards, Peg
0041	Clinometers
0042	Compass, Surveyor
0043	Curves, Railroad Set
0044	Compass, Beam
0045	Counter, Portable - Hourly
0046	Counter, Portable - Total
0047	Counter, Portable - 15 Minute Period
0048	Counter, Automatic
0049	Counter, Automatic Shop Made
0050	Counter, Streeter-Amet Permanent
0051	Counter, Traffic - Hand
0052	Curves, Miscellaneous
0053	Counter, K-Hill, Non-Recording Directional
0054	Counter, K-Hill, Non-Recording
0060	Controllers, Electric
0071	Dies, Steel Numbering and Lettering Set
0072	Drills, Electric Portable or Drill Press
0073	Die, Set Tap and Die, Thread Cutting
0074	Drills, Power Portable
0091	Electrometer
0092	Engraving Tool
0099	Generator

ENGINEERING EQUIPMENT - Continued

<u>Index Number</u>	<u>Item Description</u>
0140	Gauge, Paint Film
0141	Guides, T-Square
0142	Grinders, Bench
0143	Helmet, Welders
0144	Gauge, Welding
0181	Irons, Electric
0182	Instrument, Measurement, Automotive, Electronic
0234	Level, Hilger, Watts
0235	Level, Zeiss N12
0236	Level, Wilde
0237	Level, K & E Hand
0238	Level, Brunson Hand
0239	Lettering Set, Wiroco
0240	Level, Berger
0241	Lettering Set, Leroy
0242	Level, Aloe
0243	Level, Beckman
0244	Level, Brandis
0245	Level, Brunson
0246	Level, Buff and Buff
0247	Level, Dietzgen
0248	Level, Curley
0249	Level, Keuffel and Esser
0250	Level, Lietz
0251	Level, Roach
0252	Level, Salo
0253	Level, Tamaya
0254	Level, Wissler
0255	Level, Young
0256	Level, Abney Hand
0257	Level, David White
0258	Level, Buff and Berger
0259	Lettering Set, Varigraph

ENGINEERING EQUIPMENT - Continued

<u>Index Number</u>	<u>Item Description</u>
0260	Level, Leupold
0261	Machine, Bruning Drafting
0262	Machine, Keuffel and Esser Drafting
0263	Machine, Sketch Maker and Lens
0264	Machine, Steroscope
0265	Machine, Washington Densometer
0266	Machine, Dietzgen Draft
0267	Machine, Soiltest Densometer
0268	Machine, V & E
0270	Machine, Marshall Stability
0271	Machine, Frederick Post Drafting
0275	Meters, Amprobe
0276	Meters, Speed
0277	Meters, Multi
0278	Motors, Outboard
0279	Measuring Wheel
0280	Machine, Cap Storage
0281	Machine, Lettering - Gritzner
0282	Meter, Sound Level
0283	Meter, Road Roughness
0351	Optical Square, Wilde
0371	Pantagraphs
0372	Pipe Locator
0373	Plane Tables
0374	Planimeter, Dietzgen
0375	Planimeter, Keuffel and Esser
0376	Planimeter, Lasico
0377	Planimeter, Lietz
0378	Protractor
0379	Pens, Ruling
0380	Planimeters, Anmeter
0381	Prism, Angle
0382	Plummets
0383	Planimeter, Bruning

ENGINEERING EQUIPMENT - Continued

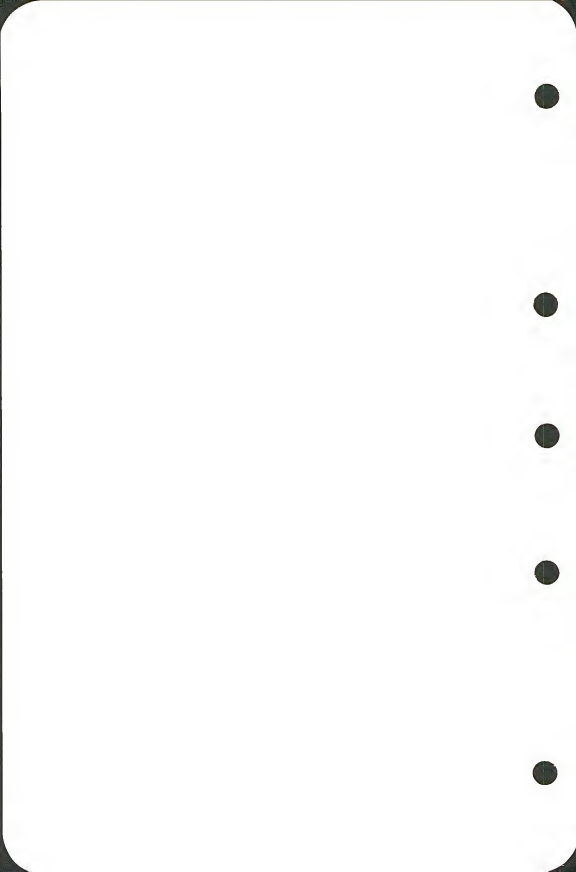
<u>Index Number</u>	<u>Item Description</u>
0384	Parallax, Bar
0385	Plotter, Kelsh
0386	Panels
0390	Pumps, Submersive
0391	Pumps, Water - 8 Yr.
0409	Recorder, Graphic
0410	Range, Height Finder
0411	Reducing Areas
0412	Rods, Level Circular
0413	Rods, Stadia
0414	Radios, Handie Talkie
0415	Rule, Avol
0416	Rod, Level Straight
0417	Rule, Curve
0418	Reading Glass
0419	Radar Unit
0420	Reference Radiographs
0421	Relay, Adjustment Kit
0422	Relay, All Types
0423	Pole, Telo, Fiberglass
0424	Rod, Leveling, Fiberglass
0430	Switch, Magnetic
0431	Saws, Chain
0432	Soil, Sampling Kit
0433	Stools, Metal Drafting
0434	Stools, Wooden Drafting
0435	Straight Edge
0436	Scale, All
0437	Scibers
0438	Stencils
0439	Shoes, Snow
0440	Spline and Weights

ENGINEERING EQUIPMENT - Continued

<u>Index Number</u>	<u>Item Description</u>
0441	Speed-O-Meter, Survey
0442	Seismograph
0443	Tachometer
0444	Set, Drawing
0450	Timer, Traffic
0451	T-Squares
0452	Tables, Drafting
0453	Tapes, 100 feet, with Reel
0454	Tapes, 200 feet or less, with Reel
0455	Tapes, 300 feet, with Reel
0457	Torquometers
0458	Transit, Aloe
0459	Transit, Beckman
0460	Transit, Brandis
0461	Transit, Brunson
0462	Transit, Buff and Buff
0463	Transit, Dietzgen
0464	Transit, Gurley
0465	Transit, Keuffel and Esser
0466	Transit, Lietz
0467	Transit, Maurzen
0468	Transit, White
0469	Transit, Buff and Berger
0470	Transit, Bruning
0471	Templates
0472	Triangles
0473	Transit, Berger
0474	Transit, Leupold
0475	Transit, Puckett
0476	Tapes, 500 feet with Reel
0477	Tapes, 100 feet with Reel
0478	Table, Drafting, Illuminated

ENGINEERING EQUIPMENT - Continued

<u>Index Number</u>	<u>Item Description</u>
0480	Tube Testers
0481	Theodolites, All Makes
0482	Trailer, Boat
0483	Testers
0484	Test Board
0500	Uni - Gravers
0521	Welders



SHOP TOOLS AND SHOP EQUIPMENT

ACCOUNT NUMBER 1440

Asset

All charges incurred in connection with the purchase of shop tools and shop equipment will be charged to this account.

Repairs to shop tools and shop equipment will be charged to Account Number 4080.

AREA NUMBER:	Maintenance area of shop purchasing tools.
CLASS NUMBER:	Not Used
PROJECT NUMBER:	Use proper authorized index number from the list of approved index numbers on the following pages. New numbers will be assigned by the Accounting Division if needed.
AGREEMENT NUMBER:	Used to distinguish items of the same index number. Each division will assign its own number to new items purchased. Each item is to be assigned an agreement number.
UNIT NUMBER:	Not Used
WORK NUMBER:	Not Used
ACCOUNT NUMBER:	1440
COMMODITY NUMBER:	Number 626 only.
QUANTITY NUMBER:	See agreement number, only number one will be used.
UNIT OF MEASURE:	As applicable.

SHOP TOOLS AND SHOP EQUIPMENT - Continued

<u>Index Number</u>	<u>Item Description</u>
0001	Adapters
0002	Aligners
0003	Analysers
0004	Anvils
0005	Applicators
0051	Balancers
0052	Bars
0053	Beams
0054	Belts
0055	Benchs
0056	Benders Conduit
0057	Bleeders Breke
0058	Blocks
0059	Blowers
0060	Boxes, Mitre
0061	Breakers
0062	Blower Pipes
0063	Boards, Trimming
0064	Brands, Electric
0065	Body
0066	Brass V Pads
0067	Burners
0068	Boxes, Tool
0100	Cabinets
0101	Certs
0102	Chargers
0103	Chucks
0104	Clamps
0105	Cleaners
0106	Compressors
0107	Cords
0108	Covers, Fender
0109	Cranes
0110	Creepers
0111	Cutters
0112	Chains
0113	Cables, Portable

SHOP TOOLS AND SHOP EQUIPMENT - Continued

<u>Index Number</u>	<u>Item Description</u>
0114	Control
0115	Convertor
0151	Dies
0152	Dispensers
0153	Dollies
0154	Drills
0155	Drivers
0201	Expanders
0202	Extng #150A Wheeled
0203	Extractors
0251	Fans
0252	Frames
0253	Forges
0254	Filters
0255	Fixtures
0301	Gauges
0302	Generators
0303	Grinders
0304	Guns
0351	Hammers
0352	Hoists
0353	Hones
0354	Horses
0355	Hangers
0356	Hoses
0401	Indicators
0402	Irons
0451	Jacks
0501	Kits
0551	Ladders
0552	Lathes
0553	Lifte
0554	Lights
0555	Lubricators
0556	Line Shafts

SHOP TOOLS AND SHOP EQUIPMENT - Continued

<u>Index Number</u>	<u>Item Description</u>
0601	Machines
0602	Mondral Sets
0603	Markers
0604	Masks
0605	Meters
0606	Motors
0607	Magnetizers
0608	Micrometers
0651	Nozzles
0750	Plane
0751	Plates
0752	Presses
0753	Pullers
0754	Pumps
0755	Paint Pots
0756	Polishers
0757	Printers
0826	Racks
0827	Runners
0828	Regulators
0829	Reseaters
0830	Rethreaders
0831	Rivet Guns
0832	Riveters
0833	Routers
0875	Scaffolding
0876	Sanders
0877	Saws
0878	Separators
0879	Shafts
0880	Shapers
0881	Shelving
0882	Spreaders
0883	Stamp Sets
0884	Stands
0885	Stencil Sets
0886	Square Sets

SHOP TOOLS AND SHOP EQUIPMENT - Continued

<u>Index Number</u>	<u>Item Description</u>
0926	Tachometers
0927	Tanks
0928	Testers
0929	Tips
0930	Tools
0931	Torches
0932	Trucks
0933	Trolleys
0934	Tables
1001	Vises
1051	Washers
1052	Welders
1053	Winder Brooms
1054	Wrenches
1055	Wringers



FM RADIO EQUIPMENT
ACCOUNT NUMBER 1450

Asset

All charges incurred in the purchase of radio equipment and the installation of same, in a base, relay, or other type station, will be charged to this account. All testing equipment and communication tools will be charged to this account.

Radio and testing equipment will be coded as follows:

AREA NUMBER: Maintenance area in which radio equipment is installed or located. Testing equipment will all bear area number 0092.

CLASS NUMBER: Not Used

PROJECT NUMBER: The first digit, of this four digit field, will indicate the type of installation while the other three numbers will indicate the actual identity number of the type of radio equipment. The first numbers will indicate the following:

- 1 - Base Station
- 2 - Control Station
- 3 - Repeater
- 4 - Relay
- 5 - Remote Control Unit
- 6 - Portables
- 7 - Mobiles
- 8 - Unassigned
- 9 - Testing Equipment

AGREEMENT NUMBER: This field will be used to designate the makes of equipment. 01 through 10 will indicate radio make.

- 01 - Motorola
- 02 - General Electric
- 03 - RCA

Numbers 11 through 40 will indicate test equipment makes.

UNIT NUMBER: This field is used to indicate wattage of equipment. Numbers 01 through 19 will indicate radio wattage.

- 01 - 1 Watt
- 02 - 8 Watt
- 03 - 20 Watt
- 04 - 30 Watt
- 05 - 50 Watt

FM RADIO EQUIPMENT - Continued

ACCOUNT NUMBER 1450

06 - 60 Watt

07 - 100 Watt

08 - 250 Watt

09 - 330 Watt

Numbers 20 and up will indicate test equipment types.

WORK NUMBER: Not Used

ACCOUNT NUMBER: 1450

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

MAJOR ROAD EQUIPMENT

ACCOUNT NUMBER 1500

Asset

All charges incurred in the procurement of major road equipment will be charged to this account.

AREA NUMBER:	Maintenance area in which equipment is located.
CLASS NUMBER:	See Account 4110
PROJECT NUMBER:	Four digit number as assigned to each vehicle.
AGREEMENT NUMBER:	Not Used
UNIT NUMBER:	Not Used
WORK NUMBER:	Not Used
ACCOUNT NUMBER:	1500
COMMODITY NUMBER:	Use the proper commodity code number as assigned under commodity code.
QUANTITY NUMBER:	Number of items involved in the transaction will be entered in this field.
UNIT OF MEASURE:	Use the proper unit of measure code number as assigned in the unit of measure code.



MINOR MAINTENANCE FIELD EQUIPMENT

ACCOUNT NUMBER 1510

Asset

All minor maintenance equipment, which is not shop equipment or Department of Highways numbered equipment, is classified as minor maintenance field equipment, and all costs incurred in procuring such equipment is chargeable to this account. Power saws, weed burning units, power pumps, light plants, etc. are some of the items charged to this account.

AREA NUMBER: Maintenance area in which equipment is assigned.

CLASS NUMBER: Not Used

PROJECT NUMBER: See following pages for assigned numbers.

AGREEMENT NUMBER:)
UNIT NUMBER:) Specific item number.

WORK NUMBER: Not Used

ACCOUNT NUMBER: 1510

COMMODITY NUMBER: Use Commodity Number 625 only.

QUANTITY NUMBER: Number of items involved in the transaction
will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as
as assigned in the unit of measure code.

MINOR MAINTENANCE FIELD EQUIPMENT - Continued

<u>Index Number</u>	<u>Item Description</u>
0051	Boats
0061	Breakers
0067	Burners
0102	Chargers
0105	Cleaners
0106	Compressors
0151	Detectors
0154	Drills
0201	Edgers, Lawn
0251	Fire Extinguishers
0304	Guns
0351	Hammers
0451	Jacks
0551	Ladders
0552	Light Plants
0601	Machines
0602	Mowers, Power
0603	Markers
0604	Mixers
0754	Pumps
0826	Rejuvenators
0877	Saws
0878	Scales
0879	Scrapers
0880	Seeders
0881	Sprayers
0882	Spreaders
0883	Movable Sheds
0927	Tanks
0928	Tractors
0929	Trailers
0930	Trimmers, Hedge
0931	Torches
1051	Weights
1052	Wheelbarrows

AIRPLANES

ACCOUNT NUMBER 1520

Asset

The actual purchase price of each airplane is chargeable to this account. Interest charges incurred in purchasing an airplane will be charged to the Deferred Charges Account.

AREA NUMBER:	0018
CLASS NUMBER:	Not Used
PROJECT NUMBER:	Not Used
AGREEMENT NUMBER:	Not Used
UNIT NUMBER:	Not Used
WORK NUMBER:	Not Used
ACCOUNT NUMBER:	1520
COMMODITY NUMBER:	Use the proper commodity number as assigned in the commodity code.
QUANTITY NUMBER:	Number of items involved in the transaction will be entered in this field.
UNIT OF MEASURE:	Use the proper unit of measure code number as assigned in the unit of measure code.



HIGHWAY BUILDINGS

ACCOUNT NUMBER 1600

Asset

All charges incurred in the construction, major renovation, or purchase of buildings, including the land, will be charged to this account. Approval must be received before any charges may be made to this account.

Radio installations are charged to another account, thus charges for these installations will be made to Account Number 1630 - Radio Sites and Buildings.

AREA NUMBER: Maintenance area in which building is located.

CLASS NUMBER: Not Used.

PROJECT NUMBER: The 1st and 2nd digits will show the county numbers in which the building is located. The 3rd and 4th digits will designate sites within the county.

01 - 1st Site

02 - 2nd Site

03 - 3rd Site

AGREEMENT NUMBER: 01 - is used to designate the site.

02 - is used to designate the 1st building.

03 - is used to designate the 2nd building, etc.

UNIT NUMBER: This number will be used to designate additions, improvements, betterments, etc., to buildings.

WORK NUMBER: 01 - Concrete foundations and floors

02 - Other structural

03 - Electrical

04 - Heating and Air Conditioning

05 - Water Supply Other than Well Drilling

06 - Bins, Racks, Cabinets

07 - Painting

08 - Driveways, Fences, Trails, Roadways

09 - Architectural Fees - Plans

10 - Advertising

11 - Landscaping

12 - Land

HIGHWAY BUILDINGS - Continued

WORK NUMBER: Cont.

- 13 - Testing of Materials
- 14 - Buildings
- 15 - Sewage
- 16 - Well Drilling
- 17 - Special Improvement Assessments

ACCOUNT NUMBER: 1600

COMMODITY NUMBER: Use the proper commodity number as assigned in the
Commodity Code.

QUANTITY NUMBER: Number of items involved in the transaction will be
entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned
in the unit of measure code.

MOTOR FUEL FACILITIES

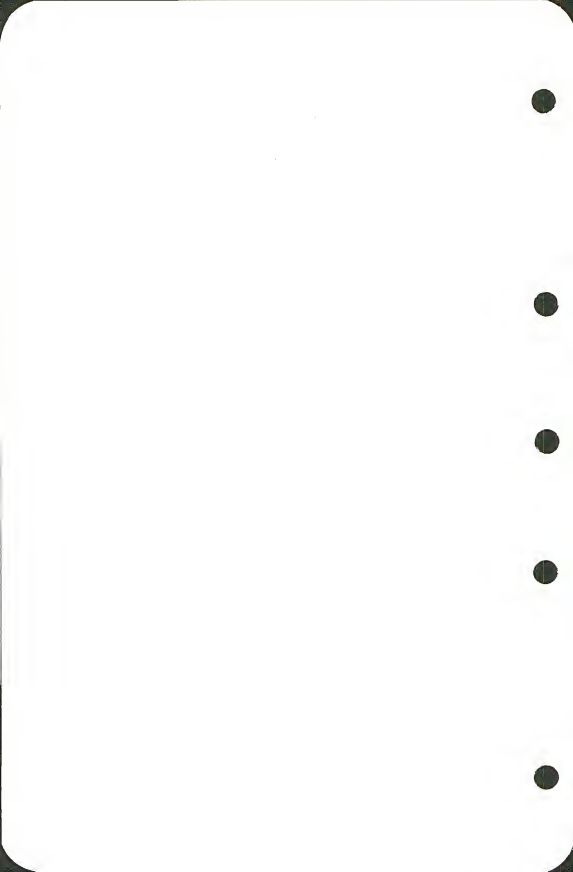
ACCOUNT NUMBER 1610

Asset

All costs incurred in the construction or procurement of motor fuel storage facilities, improvements and additions of these facilities will be charged to this account. Repairs will be charged to Account Number 4040, Motor Fuel and Road Oil Storage Facility Repairs.

The Maintenance Engineer will approve any expenditure, to be made, for improvements, additions and repairs. He will assign the coding to be assigned for the work to be done.

AREA NUMBER:	Maintenance area in which facility is located.
CLASS NUMBER:	Not Used
PROJECT NUMBER:	1st and 2nd digits indicate county number. 3rd and 4th digits indicate the site number within the county.
ACREEMENT NUMBER:	Not Used
UNIT NUMBER:	Used to separate cost of improvements.
WORK NUMBER:	Not Used
ACCOUNT NUMBER:	1610
COMMODITY NUMBER:	Use the proper commodity number as assigned in the commodity code.
QUANTITY NUMBER:	Number of items involved in the transaction will be entered in this field.
UNIT OF MEASURE:	Use the proper unit of measure code number as assigned in the unit of measure code.



ROAD OIL STORAGE FACILITIES

ACCOUNT NUMBER 1620

Asset

All costs incurred in the construction or procurement of road oil storage facilities, improvements and additions to these facilities will be charged to this account. Repairs will be charged to Account Number 4040, Motor Fuel and Road Oil Storage Facility Repairs.

The maintenance engineer will approve any expenditure, to be made, for improvements, additions or repairs. He will assign the coding to be used for the work to be done.

AREA NUMBER:	Maintenance area in which facility is located.
CLASS NUMBER:	Not Used
PROJECT NUMBER:	1st and 2nd digits indicate county number, 3rd and 4th digits indicate the site number within the county.
AGREEMENT NUMBER:	Not Used
UNIT NUMBER:	Used to separate cost of improvements.
WORK NUMBER:	Not Used
ACCOUNT NUMBER:	1620
COMMODITY NUMBER:	Use the proper commodity number as assigned in the commodity code.
QUANTITY NUMBER:	Number of items involved in the transaction will be entered in this field.
UNIT OF MEASURE:	Use the proper unit of measure code number as assigned in the unit of measure code.



RADIO SITES AND BUILDINGS

ACCOUNT NUMBER 1630

Asset

All costs incurred in securing radio sites, including land, construction or purchase of buildings, plus telephone, power and other utility lines, shall be charged to this account. The radio equipment itself plus installation costs shall be charged to Account Number 1450.

AREA NUMBER: Maintenance area in which the site and building is located.

PROJECT NUMBER: The first two digits in this field represent the county numbers in which the radio building is located. Number 43 will be assigned all buildings which house radio installations only and this number will be the third and fourth digits in this project number. Number 01 will be used to designate other radio installations.

AGREEMENT NUMBER: Number 01 is used to designate the first installation in the county, 02 for the second, etc.

UNIT NUMBER: Not Used

WORK NUMBER:

- 01 - Land
- 02 - Radio Housing
- 03 - Towers
- 04 - Utilities (Telephone and power)
- 05 - Radio Construction
- 06 - Charges to be Prorated

ACCOUNT NUMBER: 1630

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.



ROAD SIDE REST AREAS

ACCOUNT NUMBER 1650

Asset

This account is used to record the cost of building road side rest areas on Highway projects located on other than Interstate system projects.

CODING

AREA NUMBER:	Maintenance area in which rest area is located.
CLASS NUMBER:	01 - Primary System
	03 - Secondary System
PROJECT NUMBER:	Maintenance section on which rest area is located.
AGREEMENT NUMBER:	01 - First area on the maintenance section.
	02 - Second area on the maintenance section.
UNIT NUMBER:	01 - 09 Sites
	10 - 10 Buildings
	20 - 29 Shelters
	30 - 39 Picnic Tables
WORK NUMBER:	01 - Engineering and Design
	02 - Well Drilling and Water Supply
	03 - Driveways, Fences, Trails Roadways
	04 - Buildings and Shelters
	05 - Landscaping
	06 - Land Acquisition
	10 - Special Improvement Taxes
ACCOUNT NUMBER:	1650
COMMODITY NUMBER:	Use the proper commodity number as assigned in the commodity code.
QUANTITY NUMBER:	Number of items involved in the transaction will be entered in this field.
UNIT OF MEASURE:	Use the proper unit of measure code number as assigned in the unit of measure code.



EXCESS LAND

ACCOUNT NUMBER 1700

Asset

When land is determined to be in excess, whether at the time of purchase or at a later date, it will be charged to this account.

Excess land would generally arise;

- (1) When the Highway must buy all of a grantor's land in order to secure the amount needed for rights-of-way purposes. The amount in excess of needed rights-of-way is coded to this account.
- (2) When land was purchased for gravel and sand pits and these pits are depleted and no further use for the land can reasonably be foreseen for highway purposes.
- (3) When land is purchased in large acreage lots, but only a certain portion can be actually used for present or for reasonable foreseeable purposes.

All land in this account should be audited and appraised, and if not usable, it should be advertised and sold.

AREA NUMBER: Maintenance area if land was originally purchased as a maintenance item. Construction area if land was originally purchased as a construction item.

CLASS NUMBER: Not used with construction projects.

- 01 - Primary Land)
- 03 - Secondary Land) with Maintenance
- 08 - Interstate Land) Projects

PROJECT NUMBER: Construction project where land was purchased or Maintenance section number for Maintenance costs.

AGREEMENT NUMBER: Construction project agreement number where land was purchased for construction projects. Not used with maintenance projects.

UNIT NUMBER: Not Used

WORK NUMBER: 01 - Land
02 - Appraisals

ACCOUNT NUMBER: 1700

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

Excess Land - Continued

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

SAND AND GRAVEL PITS - MAINTENANCE

ACCOUNT NUMBER 1710

Asset

All charges incurred in the acquisition of maintenance gravel and sand pits, when the State Highway Commission takes title to the land, will be charged to this account. When the pit is exhausted, land must be transferred to either Excess Land Account Number 1700 or land held for Building or Stockpiling Account Number 1730.

When gravel or sand pits are acquired, a reasonable estimate will be made of the quantities in that pit. Gravel or sand removed, from these pits, for use by either maintenance or construction forces, will be charged out at the determined price per cubic yard (total cost of pit divided by estimated total of cubic yards in pit).

AREA NUMBER: Maintenance area in which pit is located.

CLASS NUMBER: Not Used

PROJECT NUMBER: Maintenance section number on which pit is located.

AGREEMENT NUMBER: Number of the pit on a maintenance section will be shown in this field. Pits will be numbered 01, the second 02, etc., consecutively in the county concerned. This numbering will be done by the Maintenance Office.

UNIT NUMBER: Not Used

WORK NUMBER: 01 - Gravel Pits
02 - Sand Pits

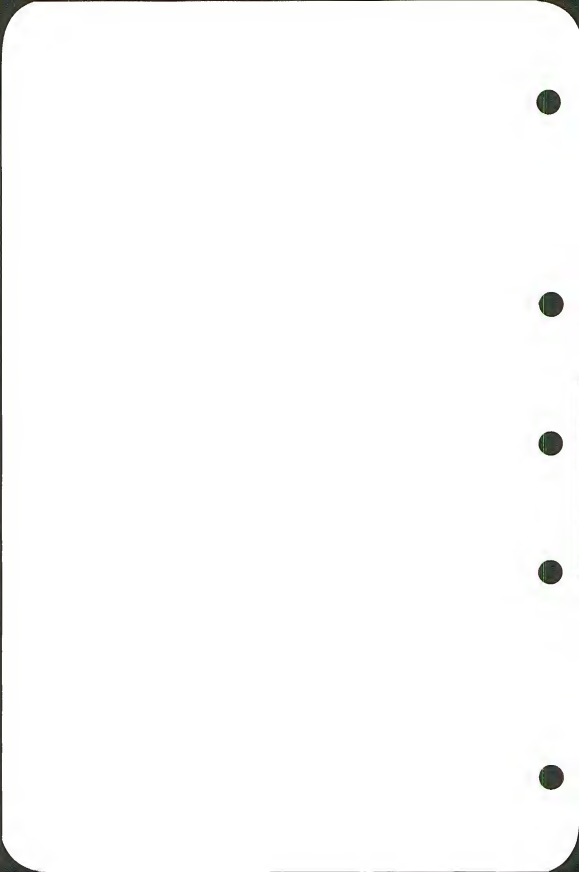
ACCOUNT NUMBER: 1710

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

NOTE: Construction forces may remove material from these pits. The construction project will be debited and the gravel pit number will be credited.



SAND AND GRAVEL PITS - CONSTRUCTION

ACCOUNT NUMBER 1720

Asset

All charges incurred in the purchase of gravel, sand, or borrow pits, when State Highway Commission takes title to the land, primarily intended for construction, shall be coded to this account.

When the pit is exhausted, it must be transferred to Excess Land Account Number 1700 or Land Held for Stockpiling Account Number 1730.

When a pit is acquired, the quantity (in cubic yards) will be obtained and recorded, in quantity and unit of measure fields, in order that this total may be registered on the I.S.M. reports. As material is used, the quantity will be checked and charged to a project or maintenance section and then credited to this account. Cost per cubic yard will be determined by dividing the actual cost by the estimated total cubic yards in the pit.

AREA NUMBER: Construction area in which the pit is located.

CLASS NUMBER: Not Used

PROJECT NUMBER: Construction number on which the material will be used.

AGREEMENT NUMBER: Construction project agreement number on which material will be used.

UNIT NUMBER: 01 for first pit acquired, 02 for second pit, 03 for third, etc.

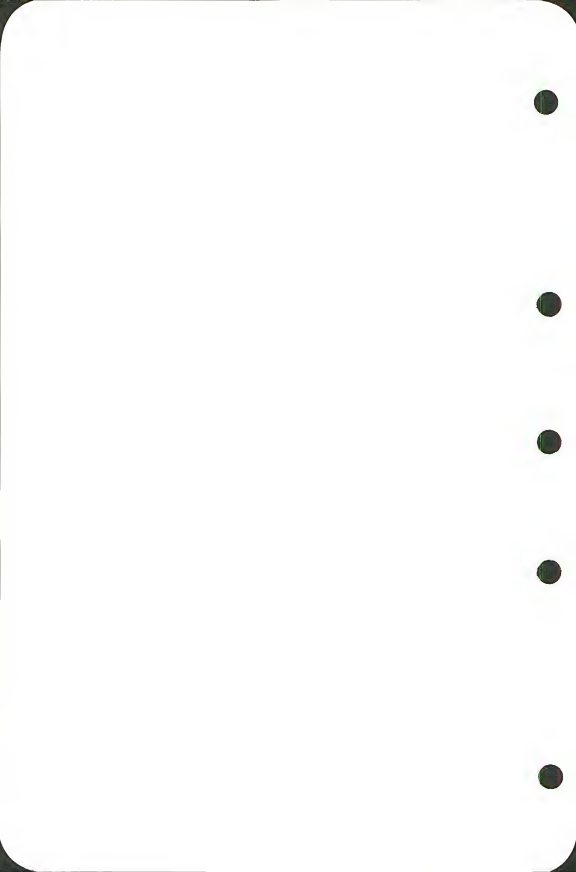
WORK NUMBER: Not Used

ACCOUNT NUMBER: 1720

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.



LAND HELD FOR STOCKPILING, BUILDING, ETC.

ACCOUNT NUMBER 1730

Asset

Land acquired, or transferred from some other land account, which is to be used for stockpiling of material, or for building sites, will be charged to this account. The type of building may be unknown, thus, this account will be used until the construction of a building, at which time the amount for the site will be transferred to the proper building account.

AREA NUMBER: Maintenance area in which land is located.
 CLASS NUMBER: Not Used
 PROJECT NUMBER: Maintenance section in which land is located.
 AGREEMENT NUMBER: Number of sites in that maintenance section. The first site will be numbered 01, the second will be numbered 02, etc.
 UNIT NUMBER: Not Used
 WORK NUMBER: 01 - Stockpiling
 02 - Building or other purposes
 ACCOUNT NUMBER: 1730
 COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.
 QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.
 UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.



SPECIAL HOLDING ACCOUNT

ACCOUNT NUMBER 1800

Asset

Only assigned projects will be kept in this account. Various Divisions, Sections and Bureaus of the highway perform work which is actually for all other departments. The charges of these special accounts are assembled together so that a rate of charge can be established to charge other benefiting departments. Each month a journal voucher is made, charging at a set rate, the division who benefits from the other special department's service.

The Accounting Bureau will assign coding for items in this account.

The following numbers are assigned:

AIRCRAFT

<u>Area Number</u>	<u>Project Number</u>	<u>Account Number</u>	
0018	0005	1800	Charges 1962 Aero Commander
0018	0006	1800	Credits 1962 Aero Commander
0018	0007	1800	Charges 1968 Aero Commander
0018	0008	1800	Credits 1968 Aero Commander

DATA PROCESSING

0025	0001	1800	Charges
0025	0002	1800	Credits
0025	0003	1800	Holding (Temporary)
0025	0004	1800	Key Punch Operator Training

PHOTOGRAPHY AND DUPLICATING

0023	0001	1800	Charges Lithography Section
0023	0002	1800	Credits Lithography Section
0023	0003	1800	Charges Photography Section
0023	0004	1800	Credits Photography Section
0023	0005	1800	Charges Diazo Section
0023	0006	1800	Credits Diazo Section
0023	0007	1800	Charges for Xerox Model 1860
0023	0008	1800	Credits for Xerox Model 1860

MATERIALS TESTING

<u>Class Number</u>				
0040	Proper	0001	1800	Charges
0040	Proper	0002	1800	Credits
0040	Proper	0003	1800	Charges - Nuclear Gauge
0040	Proper	0004	1800	Credits - Nuclear Gauge



SPECIAL HOLDING ACCOUNT - Continued

MICROFILMINGClass Number

0060	0001	1800	Charges
0060	0002	1800	Credits

REPAIR OF TRAILER HOUSESCHARGES:

AREA NUMBER: 0080

PROJECT NUMBER: Digits assigned as trailer numbers preceded by repairs to make a four digit number.

ACCOUNT NUMBER: 1800

CREDITS

AREA NUMBER: 0080

PROJECT NUMBER: 9999

ACCOUNT NUMBER: 1800

COMMODITY NUMBER: 175

Claims for materials, labor, etc., are classified as charges.

Credits under this commodity heading should be used only when dis-tributing charges to other cost accounts. Any other credits will generally be a reduction to the charges.

These assigned holding accounts will operate indefinitely and should, from year to year, balance themselves.

AREA NUMBER: See Above

CLASS NUMBER: See Above

PROJECT NUMBER: See Above

AGREEMENT AND

UNIT NUMBER: Used only with Projects 0003 and 0004 - Materials Testing. It will indicate the specific gauge.

WORK NUMBER: Not Used

ACCOUNT NUMBER: 1800

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.



AUTHORIZED WORK IN PROGRESS

ACCOUNT NUMBER 1820

Asset

This account is used to assemble all costs of a particular project into one account, especially when the project may run from one fiscal year to another. Total costs are transferred to other appropriate accounts when the particular project is completed.

An authorized work in progress estimate will be submitted on Form 49 to Helena Headquarters for the work which is to be done. Upon approval, the Accounting Bureau will assign a proper authorized work in progress number.

When the work is completed a Completion Report (Form 158) will be submitted to Helena Headquarters. This report should show all costs for the completed project and the proper account to be charged, as well as any other pertinent information.

AREA NUMBER:	Area for which work is to be done.
CLASS NUMBER:	Not Used.
PROJECT NUMBER:	Job number as assigned in the Accounting Bureau.
AGREEMENT NUMBER:	Not Used.
UNIT NUMBER:	Not Used.
WORK NUMBER:	Not Used.
ACCOUNT NUMBER:	1820
COMMODITY NUMBER:	Use the proper commodity number as assigned in the commodity Code.
QUANTITY NUMBER:	Number of items involved in the transaction will be entered in this field.
UNIT OF MEASURE:	Use the proper unit of measure code number as assigned in the unit of measure code.



EQUIPMENT HOLDING ACCOUNT

ACCOUNT NUMBER 1830

Asset

This account is used for the assembling of all costs incurred in the procurement, transportation and reconditioning of surplus equipment. Surplus equipment is United States government equipment available to State agencies after it has become surplus or obsolete to United States government needs.

The Plant and Equipment Section, only, is authorized to use this account.

AREA NUMBER: 0093

CLASS NUMBER: Assigned Montana Highway Commission number

PROJECT NUMBER: Assigned Montana Highway Commission number

AGREEMENT NUMBER: 01 - Charges incurred with transporting the equipment from place of purchase to Helena Shop, including charges of personnel traveling to and from point of procurement.
02 - Actual purchase
03 - Charges incurred in actual reconditioning, printing, etc.

UNIT NUMBER: Not Used

WORK NUMBER:	Description:	Representing Types of Equipment with the following Class Numbers:
	01 - Automobile	00 through 01
	02 - Truck	10 through 29
	03 - Tractor type	30 through 35
	04 - Pull	40 through 49
	05 - Snow Removal	50 through 59
	06 - Loading & Crushing	60 (Misc. Gravel Equip.)
	07 - Trailers	61
	08 - Ciling	62
	09 - Miscellaneous	63

ACCOUNT NUMBER: 1830

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.



DEFERRED CHARGES

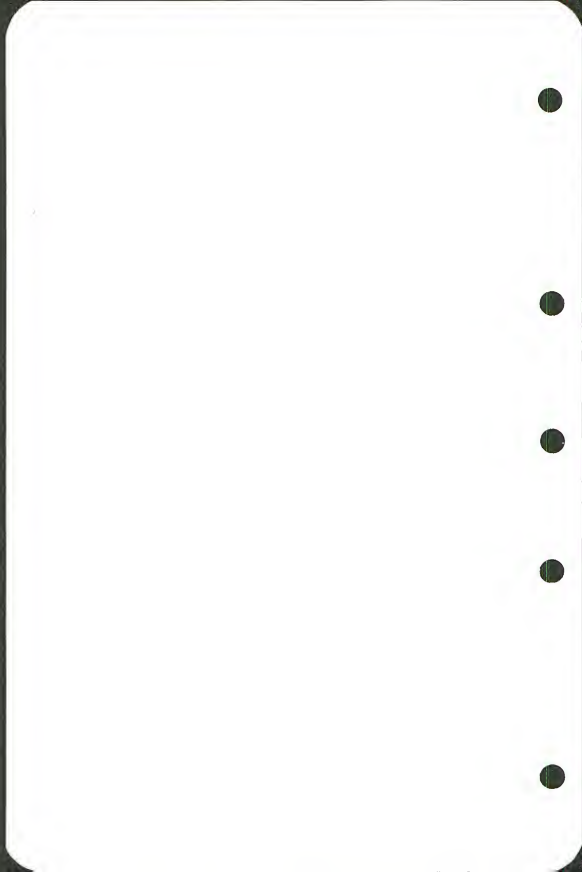
ACCOUNT NUMBER 1840

Asset

This is a holding account for expenses which have been prepaid for a period longer than one fiscal year.

A Journal Voucher is prepared each month to relieve this account of the monthly prorated amount and to charge these costs to the proper activity.

AREA NUMBER:	Proper Number
CLASS NUMBER:	Not Used
PROJECT NUMBER:	Used to designate various types of deferred charges.
AGREEMENT NUMBER:	Not Used
UNIT NUMBER:	Not Used
WORK NUMBER:	Not Used
ACCOUNT NUMBER:	1840
COMMODITY NUMBER:	Use the proper commodity number as assigned in the commodity code.
UNIT OF MEASURE:	Use the proper unit of measure code number as assigned in the unit of measure code.
QUANTITY NUMBER:	Number of items involved in the transaction will be entered in this field.



GRAVEL PRODUCTION

ACCOUNT NUMBER 1850

Asset

All charges incurred in the production of gravel either by State forces or by contract will be charged to this account.

AREA NUMBER: Maintenance area in which gravel production is being done.

CLASS NUMBER: 01 - Primary System
03 - Secondary System
06 - Primary Roads used as Frontage Roads
07 - Newly Constructed Frontage Roads
08 - Interstate

PROJECT NUMBER: Maintenance section where pit is located.

AGREEMENT NUMBER: Pit number as assigned by the Maintenance Division.

UNIT NUMBER: Not Used

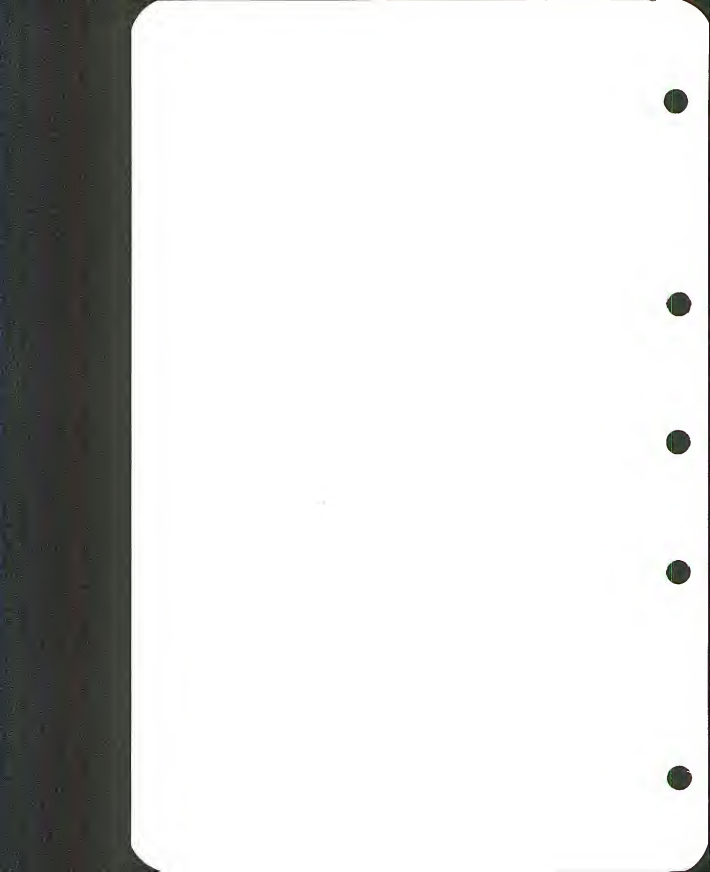
WORK NUMBER: 01 - Royalties
02 - Crushing (Acct. Office only)
03 - Hauling and stockpiling (Acct. Office only)
04 - Supervision and Advertising
05 - Laboratory gravel testing
06 - Field gravel testing
07 - Transfer of costs to another account
08 - Liquidated Damages
09 - Plant Mix Oil - State furnished
10 - Plant Mix Gravel - State furnished
11 - Plant Mix - Suppliers' Payment

ACCOUNT NUMBER: 1850

COMMODITY NUMBER: Use the proper commodity as assigned in the commodity code

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.



PAYROLL OVERHEAD

ACCOUNT NUMBER 2002

LEAVE TAKEN - ALL TYPES

Debit this account with all leave taken. Leave included vacation, sick, paid holiday, military and jury duty.

When on vacation, sick, or military or jury duty, and a holiday comes on a weekday, that holiday is coded as a paid holiday. When a Saturday or a Sunday is a holiday and a Friday or a Monday is given in lieu of the actual holiday, that Friday or Monday is coded as a charge to paid holiday.

AREA NUMBER: Maintenance area for maintenance personnel. Construction area for those working on rights-of-way, preliminary engineering and construction engineering.

CLASS NUMBER: Not Used

PROJECT NUMBER: Not Used

AGREEMENT NUMBER: Not Used

UNIT NUMBER: Not Used

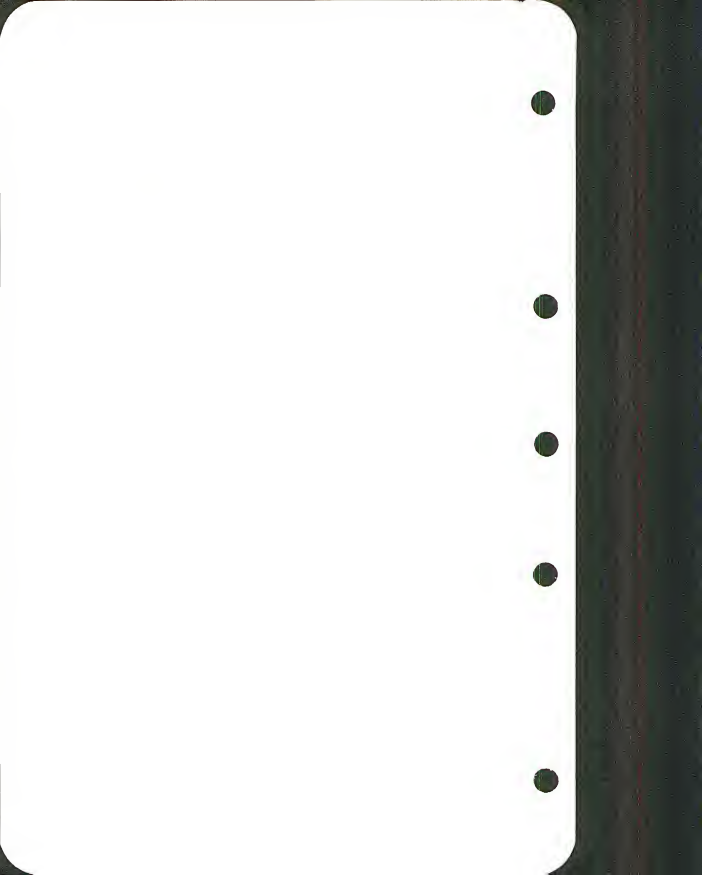
WORK NUMBER: Not Used

ACCOUNT NUMBER: 2002

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code for the particular type of leave.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.



MISC. G.V.W. LICENSE FEES

ACCOUNT NUMBER 3060

INCOME

Credit this account with Gross Vehicle Weight License receipts, as identified in the project numbers listed below.

AREA NUMBER: 0022

CLASS NUMBER: Not Used

PROJECT NUMBER: 0001 - Proportional Licensing and Identification Fees
0002 - Temporary Provision License Receipts
0003 - No Tax G.V.W. License Receipts
0004 - Three Unit G.V.W. License Receipts
0005 - Other Receipts
0006 - Demonstration Permits

AGREEMENT NUMBER: Not Used

UNIT NUMBER: Not Used

WORK NUMBER: Not Used

ACCOUNT NUMBER: 3060

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.



HANDLING CHARGE RECEIPTS

ACCOUNT NUMBER 3080

Income

Various types of work are done for outside agencies by the State Highway Commission and in order to properly charge for a portion of the expense of handling materials, a flat ten (10) percent charge is added to materials used for that agency's work.

The ten percent handling charge will not be added to the following items:

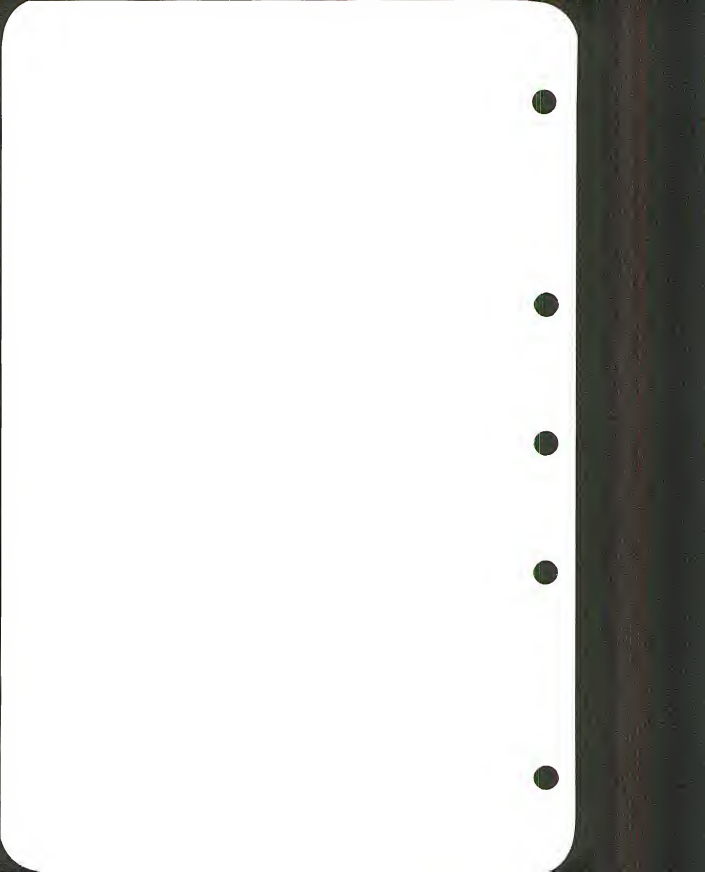
1. Labor Charges
2. Equipment Rental or Equipment Hire
3. Oil Mix
4. Personal Expense
5. Gravel if sold at \$2.25 per cubic yard. If gravel is sold at a lesser unit price, the ten percent handling charge must be added.
6. Monthly journal vouchers will be made debiting the specific account receivable with the ten percent handling charge. The total handling charges for all accounts receivable will be credited to the Handling Charge Receipts Account.

HANDLING CHARGE (CREDIT)

AREA NUMBER: Proper
CLASS NUMBER: Not Used
PROJECT NUMBER: Not Used
AGREEMENT NUMBER: Not Used
UNIT NUMBER: Not Used
WORK NUMBER: Not Used
ACCOUNT NUMBER: 3080
COMMODITY NUMBER: 846

ACCOUNTS RECEIVABLE (DEBIT)

AREA NUMBER: Area in which work was performed.
CLASS NUMBER: Not Used
PROJECT NUMBER: Accounts Receivable number assigned by Accounting Office.
AGREEMENT NUMBER: Not Used
UNIT NUMBER: Not Used
WORK NUMBER: Not Used
ACCOUNT NUMBER: 1200
COMMODITY NUMBER: 951



MISCELLANEOUS RECEIPTS

ACCOUNT NUMBER 3090

Income

This account is credited for income which is not identifiable by one of the other income accounts. Some of the income items to be coded to this account are: Rent, Patronage Dividends, Sale of salvage material, Toll telephone collections, etc.

AREA NUMBER: Maintenance area for maintenance transactions, Construction area for construction transactions, Headquarters area number of headquarters office transactions.

CLASS NUMBER: Not Used

PROJECT NUMBER: Generally will be 0001 but numbers may be assigned to indicate special types of income.

AGREEMENT NUMBER: Not Used

UNIT NUMBER: Not Used

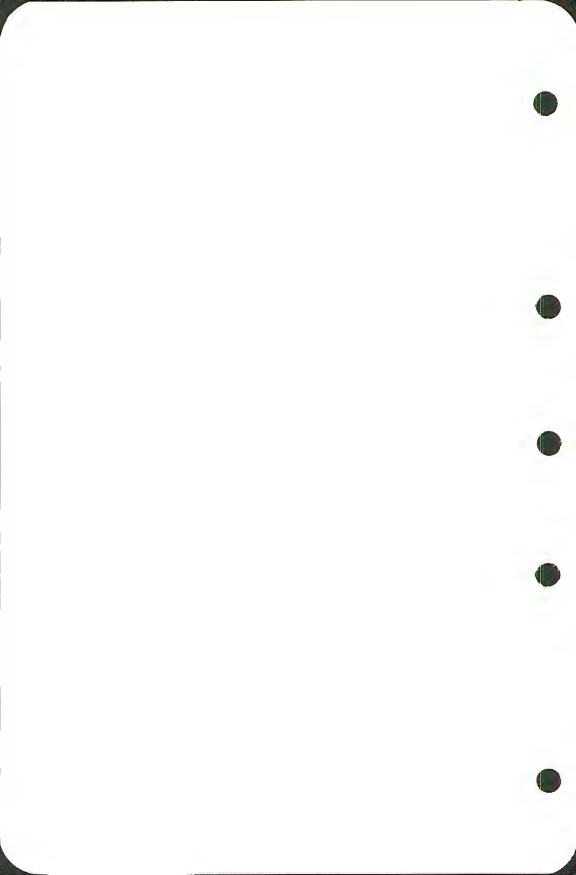
WORK NUMBER: Not Used

ACCOUNT NUMBER: 3090

COMMODITY NUMBER: Use the proper commodity code number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.



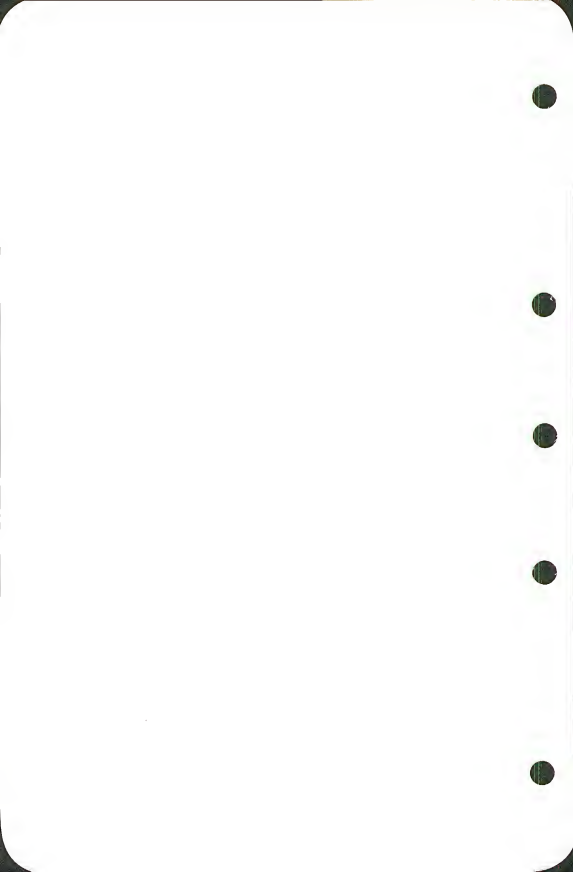
ACCOUNTS RECEIVABLE RECEIPTS

Account Number 3200

Income

This account is used to record all payments made on accounts owed to the Highway Commission by other governmental agencies and the traveling public. The charged offsetting the credits will be found in the Accounts Receivable Account Number 1220. The 3200 Account is closed into the 1220 Account.

AREA NUMBER:	Use the area under which the A.R. was billed.
CLASS NUMBER:	Not Used
PROJECT NUMBER:	Use the project number as assigned under the 1200 Account.
AGREEMENT NUMBER:	Not Used
UNIT NUMBER:	Not Used
WORK NUMBER:	Not Used
ACCOUNT NUMBER:	3200
COMMODITY NUMBER:	Use the proper commodity number as assigned in the commodity code.
QUANTITY NUMBER:	Number of items involved in the transaction will be entered in this field.
UNIT OF MEASURE:	Use the proper unit of measure code number as assigned in the unit of measure code.



GENERAL ADMINISTRATION ACCOUNT

ACCOUNT NUMBER 4000

Expense

This account is used to record administrative charges incurred by executive and general administrative personnel.

EXECUTIVE ADMINISTRATION

<u>AREA NUMBER</u>	<u>PROJECT NUMBER</u>	<u>ACCOUNT NUMBER</u>	<u>ASSIGNED TO</u>
0001	0005	4000	Commission Chairmen - Vucanovich
0001	0006	4000	Commission General Expense
0001	0008	4000	Commission Member - LaLonde
0001	0011	4000	Commission Member - Cooney
0001	0012	4000	Commission Member - Kessner
0001	0014	4000	Commission Member - Bacheller
0002	0004	4000	Board of Highway Appeals
0006	0001	4000	Governor's Office
0007	0001	4000	Administrator - Engineering
0008	0001	4000	Asst. Admin. - Engineering
0010	0001	4000	Director of Highways
0010	0002	4000	Secretary to Director
0010	0003	4000	Special Assignments - Admin.
0010	0004	4000	Special Assignments - Engr.
0012	0001	4000	Chief Counsel
0013	0001	4000	Commission Secretary

GENERAL ADMINISTRATION

<u>AREA NUMBER</u>	<u>PROJECT NUMBER</u>	<u>ACCOUNT NUMBER</u>	<u>ASSIGNED TO</u>
0014	0001	4000	Personnel
0015	0001	4000	Internal Review
0016	0001	4000	Safety Director
0017	0001	4000	Public Information
0018	0001	4000	Aircraft Charges - Non-reimburs. Gov.
0019	0001	4000	Project Control
0020	0001	4000	Admin. - Centralized Services
0021	0001	4000	Accounting
0024	0001	4000	Office Service
0025	0001	4000	Data Processing
0029	0001	4000	General Administration
0029	0002	4000	Gen. Admin. - Library

ACCOUNT NUMBER 4000 - Cont.

Expense

<u>AREA NUMBER</u>	<u>PROJECT NUMBER</u>	<u>ACCOUNT NUMBER</u>	<u>ASSIGNED TO</u>
0029	0003	4000	Legislature Expense
0029	0011	4000	Copy Machine, 1st floor, Hq. Bldg.
0029	0012	4000	Copy Machine, 2nd floor, Hq. Bldg.
0029	0013	4000	Copy Machine, 4th floor, Hq. Bldg.

AREA NUMBER: See breakdown above.

CLASS NUMBER: Not Used.

PROJECT NUMBER: See breakdown above.

AGREEMENT NUMBER: Not Used.

UNIT NUMBER: Not Used.

WORK NUMBER: Not Used.

ACCOUNT NUMBER: 4000

COMMODITY NUMBER: Use proper commodity code number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

CONSTRUCTION ENGINEERING ADMINISTRATIVE SUPERVISION

ACCOUNT NUMBER 4010

Expense

This account is used to record administrative charges made in division offices by construction engineers and their clerical staff. This account is used only when a charge cannot be made to a preliminary engineering, rights-of-way, or construction project.

Coding for this account will be as follows:

<u>AREA NUMBER</u>	<u>ACCOUNT NUMBER</u>	<u>ASSIGNED TO</u>
1130	4010	Missoula
1230	4010	Kalispell
2130	4010	Butte
2230	4010	Bozeman
3130	4010	Great Falls
3230	4010	Havre
4130	4010	Glendive
4230	4010	Wolf Point
5130	4010	Billings
5230	4010	Miles City
5330	4010	Lewistown
AREA NUMBER:	See above	
CLASS NUMBER:	Not Used	
PROJECT NUMBER:	Not Used	
AGREEMENT NUMBER:	Not Used	
UNIT NUMBER:	Not Used	
WORK NUMBER:	Not Used	
ACCOUNT NUMBER:	4010	
COMMODITY NUMBER:	Use the proper commodity number as assigned in the commodity code.	
QUANTITY NUMBER:	Number of items involved in the transaction will be entered in this field.	
UNIT OF MEASURE:	Use the proper unit of measure code number as assigned in the unit of measure code.	



MAINTENANCE SUPERVISION

ACCOUNT NUMBER 4020

Expense

Supervisory maintenance charges and those portions of field office charges relating to maintenance are charged to this account.

<u>AREA NUMBER</u>	<u>ACCOUNT NUMBER</u>	<u>ASSIGNED TO</u>
1120	4020	Missoula
1220	4020	Kalispell
2120	4020	Butte
2220	4020	Bozeman
3120	4020	Great Falls
3220	4020	Havre
4120	4020	Glendive
4220	4020	Wolf Point
5120	4020	Billings
5220	4020	Miles City
5320	4020	Lewistown
0090	4020	Helena Maintenance Office
0093	4020	Helena Shop

AREA NUMBER: As Above

CLASS NUMBER: Not Used

PROJECT NUMBER: 0001 - General Administration

0002 - Bridge Inspection

AGREEMENT NUMBER: Not Used

WORK NUMBER: Not Used

ACCOUNT NUMBER: 4020

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.



Maintenance

ACCOUNT NUMBER 4030

Expense

Field maintenance charged for all systems will be coded to this account.

AREA NUMBER:

Maintenance area in which work is done.

CLASS NUMBER:

This field will be used to designate the Roadway System.

01 - Primary

03 - Secondary

06 - Primary Roads used as Frontage Roads

07 - Newly constructed Frontage Roads

08 - Interstate

PROJECT NUMBER:

First and second digits designate the county in which charges are incurred. Counties are numbered alphabetically 01 to 56. Example: Beaverhead -- 01, Lewis and Clark -- 25, etc.

Fourth digit may indicate a special cost study section. For example: Number 3 -- city section, number 5 -- forest highway, etc. (See list on following pages for Maintenance Section Numbers.)

AGREEMENT NUMBER:

This field is used to assign special maintenance and betterment numbers. No agreement number is to be used for general maintenance. For example: Numbers 01 to 19 are used for special maintenance. Numbers run consecutively for each section. The first special maintenance job will be numbered 01, the second - 02, etc., to 19. Numbers 21 to 29 are used for betterments. Numbers run consecutively for each section. The first betterment will be numbered 21, the second 22, etc.

UNIT NUMBER:

00 - Dirt or Gravel Roads

01 - All Ramps

02 - 2 Lane Not Concrete Roadway

04 - 4 Lane Not Concrete Roadway

12 - 2 Lane Concrete Roadway

14 - 4 Lane Concrete Roadway

MAINTENANCE - Continued

WORK NUMBER:

Surface Operations:

- 01 - Dirt Surfaces
- 02 - Gravel Surfaces
- 03 - Concrete Surfaces
- 04 - Oiled Surfaces
- 05 - Heat and Plane Oil Surface
- 06 - Stockpile or Stockpile Site Camouflaged

Shoulders, drainage and roadside:

- 10 - Brush cutting and burning
- 11 - Shoulders and approaches
- 12 - Slopes and ditches and culverts under 16 feet
- 13 - Sidewalk and footpaths
- 14 - Rights-of-way and station markers
- 15 - Rights-of-way fences
- 16 - Slide removal and washout repairs and flood damage
- 17 - Weed control, chemical
- 18 - Weed control, mowing and burning
- 19 - Seeding
- 20 - Aerial or ground photography

Structures:

- 21 - Minor structures
- 22 - Bridges over 20 feet
- 23 - Underpasses
- 24 - Riprap, jetties, retaining walls, etc.
- 25 - Concrete curbing and medians
- 26 - Bridge painting
- 27 - Bridge inspection

Traffic Service:

- 30 - Patrolling Roads
- 31 - Guard Rail and guide posts
- 32 - Signs
- 33 - Signals
- 34 - Historic Markers
- 35 - Traffic lines
- 36 - Roadside tables and camp sites
- 37 - Detours
- 38 - Lights and lighting

MAINTENANCE - Continued

WORK NUMBER:
(Cont.)

Traffic Service: - Continued

- 39 - Delineator replacements
- 40 - Sign vandalism
- 41 - Snow removal
- 42 - Snow fence
- 43 - Sanding icy surfaces
- 44 - Chemical treatment of icy surfaces
- 45 - Beautification projects
- 46 - Littering of highways
- 47 - Other traffic service expenses
- 48 - Rest areas - without running water
- 49 - Litter Barrel Expense

Field Maintenance Overhead:

- 51 - Rental, light, heat, power, telephone
- 52 - Heat for road oil tanks
- 53 - Fence repair
- 54 - Water wells
- 55 - Insurance premiums
- 56 - Improvements Tax
- 57 - Weighing
- 58 - Maintenance of yards
- 59 - Patronage dividends

Grading and Graveling:

- 61 - Preparation of roadway
- 62 - Gravel, cost on roadway including haul
- 63 - Traffic Control
- 64 - Other - including processing, rolling, etc.

Oiling - Plant Mix - Road Mix - Right Blade, Etc:

- 71 - Gravel, cost on roadway including haul
- 72 - Road Oil, Cost on roadway including application
- 73 - Traffic Control
- 74 - Other - Including processing, rolling, etc.
- 75 - Premix or Plant Mix Material

Oiling - Penetration:

- 81 - Gravel, cost on roadway including haul
- 82 - Road oil, cost on roadway including application
- 83 - Traffic Control
- 84 - Other - Including rolling, etc.

MAINTENANCE - Continued

WORK NUMBER:
(Cont.)

Oiling Seal:

- 91 - Gravel, cost on roadway including haul
- 92 - Road Oil, cost on roadway including application
- 93 - Traffic Control
- 94 - Other, including rolling, etc.

ACCOUNT NUMBER:

4030

COMMODITY NUMBER:

Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER:

Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE:

Use the proper unit of measure code number as assigned in the unit of measure code.

MAINTENANCE - Continued

ACCOUNT NUMBER 4030

Expense

Coding to be used in Class Number and Project Number Columns.

<u>CLASS NUMBER</u>	<u>PROJECT NUMBER</u>	<u>HIGHWAY DESIGNATION</u>	<u>DESCRIPTION</u>
BEAVERHEAD COUNTY			
08	0110	I 15	Montana-Idaho Line to Clark Canyon Interchange.
06	0110	I 15	Frontage Road - Old Primary
07	0110	I 15	New Frontage Road
01	0120	Mont. 43	Jct. with US #91 at Divide to Deer Lodge County Line
01	0130	Mont. 43	Deer Lodge County Line to Wisdom
01	0140	Mont. 41	Dillon to Madison County Line
08	0150	I 15	Clark Canyon Interchange to Barretts
*01	0150	US #91	Barretts Interchange to Silver Bow Cnty. Line
07	0150	I 15	New Frontage Road
01	0160	Mont. 43	Wisdom West 19.19 Miles
01	0175	Mont. 43	Jct. US #93 at Lost Trail Pass to 7.44 miles east.
BIG HORN COUNTY			
*01	0210	US #87	Wyoming State Line to 9.4 miles south of Crow Agency.
06	0210	US #87	Frontage Road - Old Primary
08	0210	I 90	9.4 miles south of Crow Agency to Crow Agency
07	0210	I 90	New Frontage Road
01	0220	US #212	Jct. US #87 Crow Agency to Rosebud Cnty. Line
03	0220	FAS 342	Approach Road to Battlefield
01	0230	Mont. 47	Jct. US #87 Hardin to Yellowstone Cnty. Line
08	0240	I 90	Crow Agency to Big Horn County Line
07	0240	I 90	New Frontage Road
06	0240	US #87	Frontage Road - Old Primary
BLAINE COUNTY			
01	0310	US #2	Hill County Line to Phillips County Line
03	0310	FAS 376	Hayes Approach to Jct. US #2 near Ft. Belknap
03	0320	FAS 376	Phillips County Line to Hayes Approach
BROADWATER COUNTY			
01	0410	US #12 & Mont. #287	Lewis & Clark County Line to Toston
01	0420	US #12	Townsend East 13.0 miles.

MAINTENANCE - Continued

ACCOUNT NUMBER 4030

<u>CLASS NUMBER</u>	<u>PROJECT NUMBER</u>	<u>HIGHWAY DESIGNATION</u>	<u>DESCRIPTION</u>
BROADWATER COUNTY (Cont.)			
01	0430	US #12	13.0 miles east of Townsend to Mesgher County Line
01	0440	Mont. #287	Toston to Jct. US #10 at Three Forks Wye
08	0450	I 90	Between Jefferson County Line and Gallatin County Line
CARBON COUNTY			
01	0510	US #310 & #212	Wyoming Line to Laurel
08	0510	US #310 & #212	Laurel Interstate
03	0510	FAS #397 & #308	Wyoming Line to Bridger
01	0520	US #212	Wyoming Line to Jct. #310 - Rockvale
CARTER COUNTY			
01	0610	US #212	Wyoming Line South of Alzada to Powder River County Line
01	0620	Mont. #7	Ekalaka to Fallon County Line
CASCADE COUNTY			
01	0710	US #87 & #89	Great Falls to Judith Basin Co. Line
*06	0720	US #91	Frontage Road - Old Primary
08	0720	I 15	Vaughn Jct. to Teton County Line
*01	0730	Spur	Gore Hill - Sixth Street Bridge
06	0730	US #91	Frontage Road - Old Primary
07	0730	I 15	New Frontage Road
08	0730	I 15	Lewis & Clark County Line to Great Falls
01	0740	Mont. #200 & #21	Lewis & Clark County Line to Jct. US #89 - Sun River
01	0750	US #89	Mesgher County Line to Jct. US #87 - Armstrong
06	0770	US #89 & #91	Frontage Road - Old Primary
*01	0770	US 389	Vaughn Jct. to Teton County Line
03	0770	FAS 521	Third Street Northwest
08	0770	I 15	Great Falls to Vaughn Junction
01	0780	US #87	Great Falls to Choteau County Line
CHOTEAU COUNTY			
01	0810	US #87	Cascade County Line to Loma
03	0810	FAS 230	Fort Benton to Fergus County
01	0820	US #87	Loma to Hill County Line

MAINTENANCE - Continued

ACCOUNT NUMBER 4030

CLASS NUMBER	PROJECT NUMBER	HIGHWAY DESIGNATION	DESCRIPTION
CUSTER COUNTY			
*01	0910	US #10	Miles City to Prairie County Line
06	0910	US #10	Frontage Road - Old Primary
07	0910	I 94	New Frontage Road
08	0910	I 94	Rosebud Cnty. Line to Prairie Cnty. Line
01	0920	US #312	Powder River County Line to Miles City
01	0930	US #12	Jct. U.S. #10E, Miles City to Fallon Cnty. Line
01	0940	Mont. #22	Miles City to Garfield County Line
DANIELS COUNTY			
01	1010	Mont. #13	Scooby to Sheridan County Line
01	1020	Mont. #13	Roosevelt County Line to Canadian Border
03	1030	SEC 511	Flaxville to Canadian Border
DAWSON COUNTY			
*01	1110	US #10	West Glendive to Yellowstone River Bridge
06	1110	US #10	Frontage Road - Old Primary
07	1110	I 94	New Frontage Road
08	1110	I 94	Prairie County Line to Wibaux County Line
01	1120	Mont. #16	Jct. Interstate 94 to Richland County Line
01	1130	Mont. 200 S	Jct. I-94 Glendive to McCone County Line
01	1140	Mont. 200	McCone County Line to Richland County Line
DEER LODGE COUNTY			
01	1210	US #10A	Granite County Line at Intersection of US #10 at Crackerville.
*01	1220	US #10	Silver Bow County Line to Powell Cnty. Line
07	1220	I 90	New Frontage Road
08	1220	I 90	Silver Bow County Line to Powell Cnty. Line
01	1230	Mont. 43	Beaverhead County Line to Silver Bow Cnty. Line.
01	1240	Mont. 48	Jct. US #10A East to Anaconda to Jct. US #10 Warm Springs.
FALLON COUNTY			
01	1310	US #12	North Dakota Line to Six Miles west of Plevna
01	1320	Mont. #7	Carter County Line to Wibaux County Line
01	1330	US #12	Custer - Fallon Co. Line to 6 miles west of Plevna.

MAINTENANCE - Continued

ACCOUNT NUMBER 4030

<u>CLASS NUMBER</u>	<u>PROJECT NUMBER</u>	<u>HIGHWAY DESIGNATION</u>	<u>DESCRIPTION</u>
FERGUS COUNTY			
01	1410	US #87 & Mont. 200	Judith Basin Co. Line to Petroleum Co. Line
03	1410	FAS 230	Judith Basin Co. Line to Choteau Co. Line
01	1420	US #87	Misselshell County Line to Grass Range Wye
01	1430	Mont. #19	Grass Range to Phillips County Line
01	1440	US #191	Wheatland Co. Line to Jct. US #87 Eddies Corner
01	1450	US #191	Lewistown to Jct. Mont. 19 East of Roy
FLATHEAD COUNTY			
01	1510	US #2	Lincoln County Line to Kalispell
03	1510	FAS 208	Jct. Mont. 39 No. of Big Fork to Jct. US #93 at Somers
01	1520	US #93	Lincoln Co. Line to Lake County Line
03	1520	FAS 326	Lake Co. Line to Jct. Mont. 35 No. of Big Fork
06	1520	US #93	Frontage Road - Old Primary
01	1530	Mont. 40	Jct. US #93 near Whitefish to Jct. US #2 Columbia Falls
01	1540	Mont. 35	Lake Co. Line to Jct. US #2 East of Kalispell
01	1550	US #2	Kalispell to Glacier County Line at Summit
01	1560		Hungry Horse Dam - Spur
GALLATIN COUNTY			
*01	1610	US #10	North Seventh Interchange to Bozeman
03	1610	FAS 289	Madison County Line to Jct. US #191
06	1610	US #10	Frontage Road - Old Primary
07	1610	I 90	New Frontage Road
08	1610	I 90	Logan Interchange to Park County Line
01	1620	US #191	Montana-Idaho Line to Yellowstone Park boundary north to Duck Creek.
03	1620	FAS 291	Jct. US #191 south to Jct. US #10 at Belgrade
01	1630	US #287	Jct. Mont. 87 to Jct. US 191
01	1640	US #191	North Park Boundary to Bozeman
01	1650	US #191	Yellowstone Park Section
*01	1660	US #10	Jct. 10 and 287 to Logan

MAINTENANCE - Continued

ACCOUNT NUMBER 4030

<u>CLASS NUMBER</u>	<u>PROJECT NUMBER</u>	<u>HIGHWAY DESIGNATION</u>	<u>DESCRIPTION</u>
07	1660	I 90	New Frontage Road
08	1660	I 90	Three Forks Interchange to Jefferson Rvr.
GARFIELD COUNTY			
01	1710	Mont. 200	21.741 miles East of Petroleum County Line to 14 miles East of Jordan
01	1720	Mont. 22	Rosebud County North 29.5 Miles
01	1730	Mont. 200	Petroleum County Line to 21.741 miles East
01	1740	Mont. 200	14 Miles East of Jordan to McCone County Line
01	1750	Mont. 22	29.5 Miles North of Rosebud County Line to Jct. with Montana 200 near Jordan.
GLACIER COUNTY			
01	1810	US #2	East Glacier to Toole County Line
01	1820	US #89 & Mont. 49	East Glacier to Canadian Line
01	1830	US #89	Kiowa Jct. to Pondera County Line
01	1840	US #2	Flathead County Line to East Glacier
GOLDEN VALLEY			
01	1910	US #12	Wheatland County Line to Musselshell County Line
01	1920	Mont. 3	Yellowstone County Line to Jct. of US #12 at Lavina
GRANITE COUNTY			
*01	2010	US #10 & #12	Missoula County Line to Powell County Line
06	2010	US #10 & #12	Frontage Road - Old Primary
07	2010	I 90	New Frontage Road
08	2010	I 90	Missoula County Line to Powell County Line
01	2020	US #10A	Deer Lodge County Line to Drummond
01	2030	Mont. 38	Ravalli County Line to Jct. with US #10A North of Philipsburg
HILL COUNTY			
01	2110	US #2	Liberty County Line to Blaine County Line
01	2120	US #87	Choteau County Line to Jct. US #2 West of Havre
03	2130	FAS 232	Havre to Canadian Border via Simpson
JEFFERSON COUNTY			
*01	2210	US #91	Silver Bow County Line to Boulder

MAINTENANCE - Continued

ACCOUNT NUMBER 4030

JEFFERSON COUNTY (Continued)

*01	2220	US #10	Silver Bow County Line to Sappington Jct.
03	2220	Mont. 287	Jct. Mont. #41 to Jct. of US #10 at Whitehall
07	2220	I 90	New Frontage Road
08	2220	I 90	Silver Bow County Line to Broadwater County Line
*01	2230	US #10	Sappington Jct. to Three Forks Wye
*01	2240	US #91	Boulder to Clancy
03	2240	FAS 518	Montana City Interchange to Lewis and Clark County Line
06	2240	US #91	Frontage Road - Old Primary
07	2240	US #91	New Frontage Roads
08	2240	I 15	Boulder to Lewis & Clark County Line

JUDITH BASIN COUNTY

01	2310	US #87	Geyser to Fergus County Line
03	2310	FAS 230	Stanford to Fergus County Line
01	2320	US #87	Cascade County Line to Geyser

LAKE COUNTY

01	2410	US #93	Missoula County Line to Jct. Mont. 35 East of Polson
03	2410	FAS 209	Missoula County Line to Lake County Line
01	2420	Mont. 28	Sanders County Line to Jct. U.S. 93 near Elmo
01	2430	US #93	Jct. Mont. 35 east of Polson to Flathead County Line
01	2440	Mont. 35	Jct. US #93 east of Polson to Flathead County Line

LEWIS AND CLARK COUNTY

06	2510	US #91	Frontage Road - Old Primary
07	2510	I 90	New Frontage Road
08	2510	I 15	Jefferson County Line to Sieben
01	2512	US #12	Prospect Avenue - Helena
01	2513	US #12	Helena City Streets
01	2520	US #12	Powell County Line to Jefferson County Line
03	2520	FAS 518	Lewis & Clark Co. Line to near East Helena
01	2524	US #12	City of Helena - FAP U-401 (1) 402 (2)

MAINTENANCE - Continued

ACCOUNT NUMBER 4030

<u>CLASS NUMBER</u>	<u>PROJECT NUMBER</u>	<u>HIGHWAY DESIGNATION</u>	<u>DESCRIPTION</u>
01	2530	Mont. 21	Jct. Mont. 287 east of Augusta to Cascade County Line
01	2540	US #287	Jct. US 91 Wolf Creek to Teton County
01	2550	Mont. #20	Powell County Line to Cascade County Line
06	2560	US #91	Frontage Road - Old Primary
07	2560	I 15	New Frontage roads
08	2560	I 15	Sieben to Cascade County Line
01	2570	Helena	Capitol Streets
LIBERTY COUNTY			
01	2610	US #2	Toole County Line to Hill County Line
LINCOLN COUNTY			
01	2710	US #2	Idaho State Line to Libby
01	2720	US #93	Flathead County Line to Canadian Line
01	2730	Mont. 37	Libby to Jct. US #93 north of Bureke
01	2740	US #2	Libby to Flathead County Line
McCONE COUNTY			
01	2810	Mont. #200 & #200 S	Garfield County Line to Dawson County Line
01	2820	Mont. 13	20.9 miles north of Circle to Roosevelt County Line
01	2830	Mont. 13	Circle to 20.9 miles North
01	2840	Mont. #24	31.77 miles north of Timber Creek to Valley County Line
01	2850	Mont. 24	Jct. Mont. 200 Timber Creek to 31.77 miles North
01	2860	Mont. 200	Jct. Mont. 200 near Circle to Dawson Co. Line
MADISON COUNTY			
01	2910	Mont. 87 & US #287	Idaho State Line to Ennis
03	2910	FAS 289	Norris to Gallatin County Line
01	2915	US #287	Gallatin County Line to Jct. Mont. #87
01	2920	Mont. 287 & 41	Granite Creek to Jct. US #10
01	2930	Mont. 41	Beaverhead County Line to Jct. Mont. 287 Twin Bridges
01	2940	Mont. 287	Ennis to Granite Creek

MAINTENANCE - Continued

ACCOUNT NUMBER 4030

MADISON COUNTY (Continued)

01	2950	US #287	Ennis to Jct. US #10 at Sappington
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MEAGHER COUNTY

01	3010	US #89	Park County Line to 3.3 miles south of Cascade County Line
01	3020	US #12	Jct. US #89 east of White Sulphur Springs to Wheatland County Line
01	3030	US #12	Broadwater County Line to Jct. US #89 south of White Sulphur Springs
01	3045	US #89	3.3 miles south of Cascade County Line to Cascade County Line

MINERAL COUNTY

*01	3110	US #10	Idaho State Line to St. Regis
*01	3120	US #10	St. Regis to Missoula County Line
06	3120	US #10	Frontage Road - Old Primary
07	3120	I 90	New Frontage Road
08	3120	I 90	St. Regis to Missoula County Line

MISSOULA COUNTY

*01	3210	US #10	Mineral County Line to Granite County Line
06	3210	US #10	Frontage Road - Old Primary
03	3210	FAS 209	Jct. Mont. 20 at Clearwater to Lake Co. Line
07	3210	I 90	New Frontage Road
08	3210	I 90	Mineral County Line to Granite County Line
01	3220	US #93	Jct. U.S. 10 West of Missoula to Lake Co. Line
01	3230	Mont. 200	Jct. U.S. 10 Bonner to Powell County Line
01	3240	US #93	Ravalli County Line to Missoula
01	3250	US #12	Idaho State Line to Jct. US #93

MUSSELSHELL COUNTY

01	3310	US #87	Yellowstone County Line to Jct. US #12 south of Roundup
01	3320	US #12	Roundup to Rosebud County Line
01	3330	US #89	Roundup to Petroleum County Line
01	3340	US #12	Golden Valley County Line to Roundup

PARK COUNTY

01	3410	US #10	Bozeman Pass to Livingston West
06	3410	US #10	Frontage Road - Old Primary
07	3410	I 90	New Frontage Road

MAINTENANCE - Continued

ACCOUNT NUMBER 4030

PARK COUNTY (Continued)

08	3410	I 90	West of Livingston to Sweet Grass Co. Line
01	3420	US #89	Gardiner to Livingston
01	3430	US #89	Jct. US #10 at Mission to Meagher Co. Line

PETROLEUM COUNTY

01	3510	Mont. 200	Fergus County Line to Garfield County Line
03	3510	FAS 244	Jct. US #87 south of Grass Range to Jct. Mont. 200 at Winnett

PHILLIPS COUNTY

01	3610	US #2	Blaine County Line to Valley County Line
03	3610	FAS 376	Jct. US #191 to Blaine County Line
01	3620	US #191	30.2 miles north of Fergus County Line to Malta
01	3630	US #191	Fergus County Line, 30.2 miles north

PONDERA COUNTY

*01	3710	US #91	Teton County Line to 2 miles south of Conrad
06	3710	US #91	Frontage Road - Old Primary
08	3710	I 15	Teton County Line to 2 miles south of Conrad
01	3720	US #87	Teton County Line to Glacier County Line
*01	3730	US #91	2 miles south of Conrad to Toole County Line

POWDER RIVER COUNTY

01	3810	US 212 & 312	Carter County Line to Custer County Line
01	3820	US 212	Rosebud County Line to Jct. of US 312 west of Broadus
01	3830	Mont. 59	Wyoming Line to Jct. US 212 four miles south of Broadus

POWELL COUNTY

*01	3910	US #10	Deer Lodge County Line to Garrison Wye
06	3910	US #10	Frontage Road - Old Primary
07	3910	I 90	New Frontage Road
08	3910	I 90	Deer Lodge County Line to Garrison Wye
01	3920	US # 12	Avon to Lewis & Clark County Line
01	3930	Mont. 200	Missoula County Line to Jct. Secondary 271
01	3940	US #10	Granite County Line to Garrison Wye
06	3940	US #10	Frontage Road - Old Primary
07	3940	I 90	New Frontage Road

MAINTENANCE - Continued

ACCOUNT NUMBER 4030

POWELL COUNTY (Continued)

08	3940	US #10	Granite County Line to Garrison Wye
01	3950	Mont. 200	Jct. 271 Secondary to Lewis & Clark Co. Line
01	3960	US #12	Garrison Wye to Avon

PRAIRIE COUNTY

06	4010	US #10	Frontage Road - Old Primary
07	4010	I 94	New Frontage Road
08	4010	I 94	Custer County Line to Dawson County Line

RAVALLI COUNTY

01	4110	US #93	Idaho State Line to Hamilton
01	4120	Mont. 38	Jct. US #93 south of Hamilton to Granite County Line
01	4130	US #93	Hamilton to Missoula County Line

RICHLAND COUNTY

01	4210	Mont. 16	Dawson County Line to Jct. Mont. 200 south of Sidney
01	4220	Mont. 16	Roosevelt County Line to Sioux Pass
01	4230	Mont. 23	Jct. Mont. 16 south of Sidney to North Dakota State Line
01	4240	Mont. 16	Sidney to Sioux Pass
01	4250	Mont. 200	Dawson County Line to Jct. Montana 16 south of Sidney
01	4260	Mont. 200	Sidney to North Dakota State Line

ROOSEVELT COUNTY

01	4310	US #2	Valley County Line to Poplar
01	4310	Mont. 13W	Wolf Point to McCone County Line
01	4320	Mont. 16	Richland County Line to Sheridan Co. Line
01	4330	Mont. 13	McCone County Line to Daniels County Line
01	4340	US #2	Poplar to North Dakota State Line

ROSEBUD COUNTY

*01	4410	US #10	Treasure County Line to Custer County Line
06	4410	US #10	Frontage Road - Old Primary
07	4410	I 94	New Frontage Road
08	4410	I 94	Treasure County Line to Custer Co. Line
01	4420	US #12	Musselshell County Line to Forsyth
01	4430	US #212	Big Horn County Line to Powder River Co. Line

MAINTENANCE - Continued

ACCOUNT NUMBER 4030

<u>CLASS NUMBER</u>	<u>PROJECT NUMBER</u>	<u>HIGHWAY DESIGNATION</u>	<u>DESCRIPTION</u>
SANDERS COUNTY			
01	4510	Mont. 200	Idaho State Line to 7 miles west of Plains
01	4520	Mont. 28	Dog Lake to Lake County Line
01	4520	Mont. 28	Plains to Dog Lake
01	4530	Mont. 200	7 miles west of Plains to Jct. US #93 Ravalli
SHERIDAN COUNTY			
01	4610	Mont. 16 & 5	Roosevelt County Line to Daniels County Line
03	4610	FAS 256	Plentywood to Canadian Border
01	4620	Mont. 5	Jct. Mont. 16 East of Plentywood to North Dakota Line
SILVER BOW COUNTY			
*01	4710	US #10	Deer Lodge Co. Line to Jefferson Co. Line
07	4710	I 15 & I 90	New Frontage Road
08	4710	I 90 & I 15	Deer Lodge Co. Line to Jefferson Co. Line
*01	4720	US #91	Butte to Jefferson County Line (North)
08	4720	I 15	Helena Interchange to Summit Woodville Hill
*01	4730	US #91	Beaverhead Co. Line to Jct. US #10 near Nissler
07	4730	I 15	New Frontage Road
08	4730	I 15	Beaverhead Co. Line to Jct. US #10 near Nissler
STILLWATER COUNTY			
*01	4810	US #10	Columbus Interchange through Columbus
06	4810	US #10	Frontage Road - Old Primary
07	4810	I 90	New Frontage Road
08	4810	I 90	Sweet Grass Co. Line to Yellowstone Co. Line
SWEET GRASS COUNTY			
*01	4910	US #10	Park County Line to Stillwater Co. Line
06	4910	US #10	Frontage Road - Old Primary
07	4910	I 90	New Frontage Road
08	4910	I 90	Park County Line to Stillwater County Line
01	4920	US #191	Jct. US #10 at Big Timber to Wheatland Co. Line
TETON COUNTY			
01	5010	US #89	Pendroy Jct. to Pondera Co. Line

MAINTENANCE - Continued

ACCOUNT NUMBER 4030

TETON COUNTY (Continued)

01	5010	US #89	Cascade County Line to Pendroy Jct.
*01	5020	US #91	Cascade County Line to Pondera Co. Line
06	5020	US #91	Frontage Road - Old Primary
08	5020	I 15	Cascade County Line to Pondera Co. Line
01	5030	Mont. 287	Lewis & Clark Co. Line to Jct. US #89 at Choteau

TOOLE COUNTY

01	5110	US #2	Glacier Co. Line to Liberty Co. Line
*01	5120	US #91	Pondera County Line to Canadian Line
07	5120	I 15	New Frontage Road
08	5120	I 15	Pondera County Line to Canadian Line

TREASURE COUNTY

*01	5210	US #10	Hysham Interchange to Hysham
06	5210	US #10	Frontage Road - Old Primary
03	5210	FAS	Secondary Connection to I 94
07	5210	I 94	New Frontage Road
08	5210	I 94	Yellowstone County Line to Rosebud Co. Line

VALLEY COUNTY

01	5310	US #2	Phillips County Line to Glasgow
03	5310	FAS 249	Fort Peck to Jct. US #2 near Nashua
01	5320	Mont. 24	McCone County Line to Glasgow
03	5320	FAS 247	Jct. US #2 east of Glasgow to Canadian Border
01	5330	US #2	Glasgow to Roosevelt County Line

WHEATLAND COUNTY

01	5410	US #12	Mesagher Co. Line to Golden Valley Co. Line
01	5420	US #191	Sweet Grass County Line to Harlowton
01	5430	US #191	Harlowton to Fergus County Line

WIBAUX COUNTY

06	5510	US #10	Primary Connections to Mont. 7 and I 94
07	5510	I 94	New Frontage Road
08	5510	I 94	Dawson County Line to North Dakota Line
01	5520	Mont. 7	Fallon County Line to Jct. US #10 at Wibaux

MAINTENANCE - Continued

ACCOUNT 4030

<u>CLASS NUMBER</u>	<u>PROJECT NUMBER</u>	<u>HIGHWAY DESIGNATION</u>	<u>DESCRIPTION</u>
YELLOWSTONE COUNTY			
01	5610	US #10	Stillwater County Line to Mosmain Interchange
06	5610	US #10	Frontage Road - Old Primary
07	5610	I 90	New Frontage Road
08	5610	I 90	Stillwater County Line to Billings
01	5620	US #87	Jct. US #10 east of Billings to Musselshell County Line
*01	5630	US #87	Billings Fairground to Lockwood Interchange
06	5630	US #87	Frontage Road - Old Primary
07	5630	I 90	New Frontage Road
08	5630	I 90	Billings to Big Horn County Line
*01	5640	US #10	Billings to Treasure County Line
06	5640	US #10	Frontage Road - Old Primary
07	5640	I 90 - 94	New Frontage Road
08	5640	I 90 - 94	Billings to Treasure County Line
01	5650	Mont. 3	Billings to Golden Valley County Line
03	5650	FAS 318	Black Otter Trail (Part)
01	5660	Mont. 47	Big Horn County Line to Jct. US #10 east of Custer

WORK DONE FOR COUNTIES, CITIES, ETC.

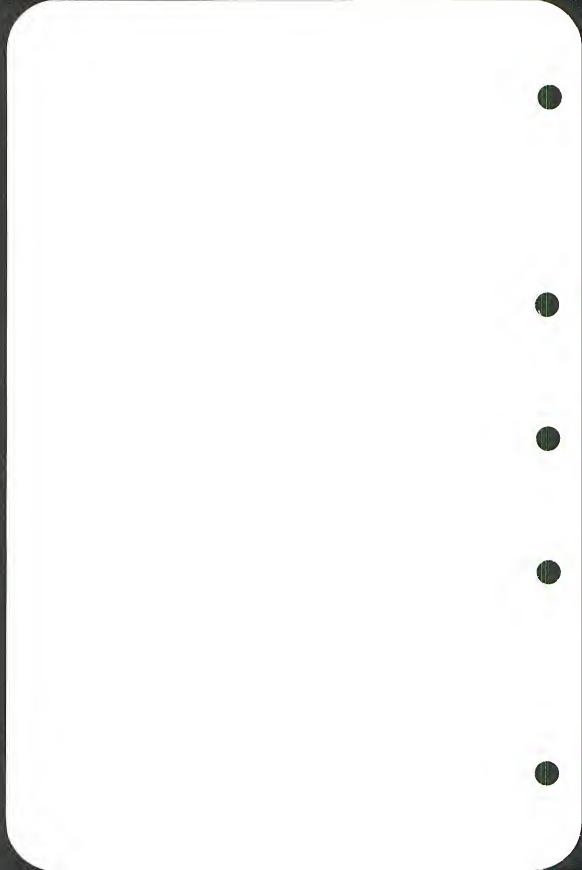
PROJECT

58 Last 2 digits of project number will indicate county where work is being performed.

* Class numbers to be changed to 08 as Interstate Project is completed.

PROJECT

57 XX County in which work is being performed. Damage by the traveling public.



MOTOR FUEL AND ROAD OIL STORAGE FACILITY REPAIRS

ACCOUNT NUMBER 4040

Expense

Labor and materials used for repairing motor fuel and road oil storage facilities will be charged to this account.

AREA NUMBER: Maintenance area in which facility is located.

CLASS NUMBER: Not Used

PROJECT NUMBER: 1st and 2nd digits indicate county number. 3rd and 4th digits indicate the site number within the county.

AGREEMENT NUMBER: Not Used

WORK NUMBER: 01 - Motor Fuel Facility
02 - Road Oil Facility

ACCOUNT NUMBER: 4040

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.



RADIO EQUIPMENT REPAIRS AND OPERATING COSTS

ACCOUNT NUMBER 4060

Expense

All charges incurred in the repair of radio equipment and radio buildings and certain operating costs, as defined herein, will be charged to this account. Some of the charges will be salaries of repairmen, subsistence, equipment hire, repair parts, salary of Helena radio operator, etc.

Radio repair will be charged to the assigned radio number except for mobile units which will be grouped by area for charges.

AREA NO.	PROJECT NO.	AGREE- MENT NO.	UNIT NO.	CALL LETTERS	FUNCTION	LOCATION	CONTROL POINT
0092	0001					Helena Administration	
0093	1030	02	09	KOA 564	Base	MacDonald Pass-Mtn.	
0093	2010	02	06	KOA 67	Control	MacDonald Pass	
0093	3010	02	04	KOA 66	Repeater	MacDonald Pass	
1120	1029	02	09	KOA 556	Base	University Mtn.-Msla.	
1120	1016	01	06	KOH 469	Base	Clark Peak	
1120	2006	01	06	KOU 37	Control	University Mtn.-Msla.	
1120	3006	01	06	KOU 38	Repeater	Clark Peak	
1120	1019	02	04	KFK 657	Base	Lolo Hot Springs	
1120	1035	02	07	KFK 658	Base	Lost Trail	
1120	1018	02	04	KRW 425	Base	Saltese	
1220	1031	02	07	KTI 671	Base	Blue Mountain	
1220	2018	03	06	KON 21	Control	Buffalo Hill-Kalispell	
1220	3015	01	06	KON 20	Repeater	Blue Mountain	
1220	1048	02	05	KOA 552	Base	Big Mountain-Kalispell	
1220	2017	02	03	WIL 37	Control	Kalispell	
1220	3017	02	03	WIL 36	Repeater	Big Mountain	
1220	1024	01	04	KOO 351	Base	Libby	
1220	1023	01	04	KOH 466	Base	Summit	
2120	1037	01	09	KOA 554	Base	T.V. Heights-Butte	
2120	1033	02	07	KDN 571	Base	Pipe Organ Hill	
2120	2009	01	06	KFV 80	Control	T.V. Heights-Butte	
2120	3009	01	06	KFV 81	Repeater	Pipe Organ Hill	
2220	1038	01	09	KOA 555	Base	Beacon Hill-Bozeman	
2220	1034	02	07	KOH 467	Base	Duck Creek	
3120	1032	02	07	KOA 553	Base	Belt Hill	
3120	2016	02	03	KBL 29	Control	Great Falls	
3120	3016	01	03	KBL 28	Repeater	Belt Hill	
3220	1021	02	09	KOB 715	Base	Mt. Royal	
3220	2014	01	04	KOK 29	Control	Havre	
3220	3012	02	04	KOK 28	Repeater	Mt. Royal	
3220	2005	01	06	WON 25	Control	Shelby (con. Mt. Royal)	
3220	1029	01	04	KOA 512	Base	Browning	
3220	1036	02	06	KBY 953	Base	St. Mary	
4120	1041	01	09	KUC 491	Base	Makoshika Park-Gdv.	
4120	7830	02	05	KUL 665	Base	Baker	
4120	7837	01	04	WOL 80	Control	Makoshika Park-Gdv.	
4120	7838	01	04	WOL 81	Repeater	Baker	

RADIO EQUIPMENT REPAIRS AND OPERATING COSTS - Continued

ACCOUNT NUMBER 4060

AREA NO.	PROJECT NO.	AGREEMENT NO.	UNIT NO.	CALL LETTERS	FUNCTION	LOCATION	CONTROL POINT
4220	1044	01	09	KUL 378	Base	W. Point	
4220	2011	02	07	KHP 70	Control	W. Point (Plentywood)	
4220	7529	02	05	KUL 470	Base	Jaco	
4220	7041	02	04	KUU 42	Control	Wolf Point (Jaco)	
4220	7544	02	04	KUU 91	Repeater	Jaco	
4220	7542	02	04	KUU 39	East Relay	Fort Peck	
4220	7043	02	04	KUU 40	West Relay	Fort Peck	
4220	1042	01	07	KGR 207	Base	Plentywood	
4220	3013	01	07	KHP 77	Repeater	Plentywood	
5120	1049	03	07	KUH 465	Base	Hardin	
5120	2015	01	04	KUU 35	Control	Sacrifice Cliff	
5120	3018	03	06	KUU 36	Repeater	Hardin	
5120	7534	02	05	KUB 549	Base	Red Lodge	
5120	7550	02	04	KUN 24	Control	Billings-W. Lodge	
5120	7549	02	04	KNB 46	Repeater	Red Lodge	
5220	1040	01	09	KUB 549	Base	Signal Butte - W. City	
5220	2012	01	04	KHP 71	Control	Signal Butte - W. City	
5220	1043	01	07	KGR 206	Base	Home Creek	
5220	3014	01	04	KHP 75	Repeater	Home Creek	
5320	1022	01	04	KKA 615	Base	Missouri river bridge	
5320	1023	01	04	KKA 511	Base	Deep Creek	
5320	1020	02	09	KOB 702	Base	Woodsin Mtn.	
5320	2013	01	04	KUD 33	Control	Lewistown	
5320	3011	02	04	KUV 35	Repeater	Woodsin mtn.	
Refuses							
	1010	01	06		Base	Helena	
	1017	01	06		Base	Helena	
	1025	01	07		Base	Helena	
	1027	01	04		Base	Helena	
	1035	01	04		Base	Red Lodge	
	1045	01	06		Base	Helena	
	1046	01	01		Base	Helena	
	1047	01	01		Base	Helena	
	2034	01	04		Control	Helena	
	2051	01	08		Control	Billings	
	3004	01	04		Repeater	Helena	
	3005	01	06		Repeater	Helena	
	3006	01	04		Repeater	Red Lodge	

RADIO BUILDING

0074	7000	Radio Section
0093	7000	Helena Headquarters
1140	7000	Missoula
1220	7000	Kalispell
2120	7000	Butte
2220	7000	Bozeman
3120	7000	Great Falls
3220	7000	Great Falls
4120	7000	Helena
4220	7000	Wolf Point
5120	7000	Billings
5220	7000	Wiles City
5320	7000	Lewistown

RADIO EQUIPMENT REPAIRS AND OPERATING COSTS - Continued

AREA	PROJECT	ACCOUNT	DEPARTMENT
0092	1907	1200	Federal Highways Administration
0092	1908	1200	Highway Patrol
0092	4977	1200	Fish & Game
0092	6351	1200	Board of Pardons
0092	6398	1200	Dept. of Livestock
0092	5463	1200	State Fire Marshall
0092	5534	1200	Governor's Crime Control Comm.
0092	5748	1200	Attorney General

GW-4 VEHICLE REPAIR - ACCOUNT NUMBER 4120

0022	0600	All out GW-4 mobile repair
0022	0640	GW-4 mobile repair

PLANNING SURVEY - ACCOUNT NUMBER 9602

0026	3250	Radio Repair
0026	3250	Mobile Repair
0026	3100	Traffic Counters
0026 10	1306	4x4 Trailer

AIRCRAFT - ACCOUNT NUMBER 1800

0010	0007	Radio repairs
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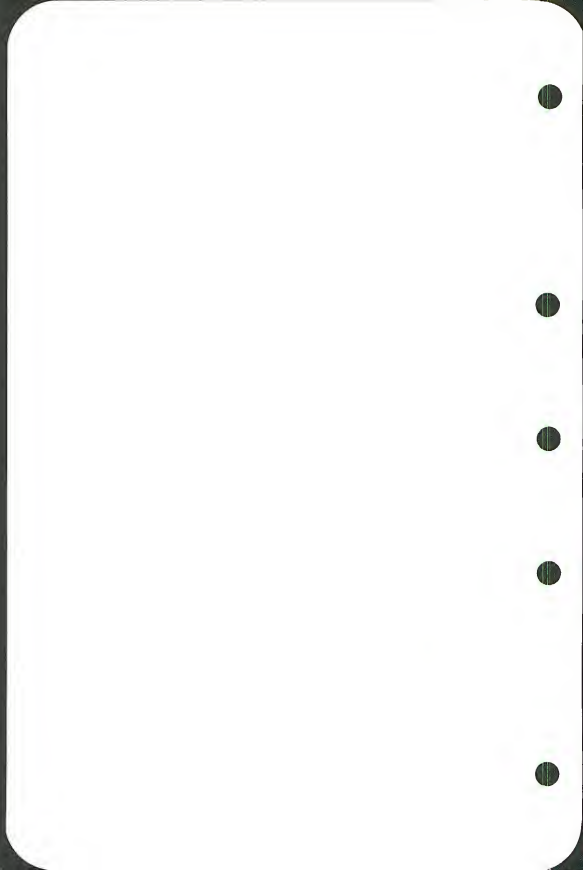
A/CN NUMBER:	01	Mel-na Radio Operator
	02	Holens Office work
	03	Parts & supplies for stock
	04	
	05	Utility Lines
	06	structures
	07	Radio Towers
	08	Minor Road Repairs
	09	Miscellaneous
	10	radio equipment

ACCOUNT NUMBER: See Previous pages

COMMODITY NUMBER: Use the proper commodity code number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.



BUILDING REPAIRS

ACCOUNT NUMBER 4070

Expense

Labor and materials used for building repairs will be coded to this account.

Only those items which are classified as Building Repairs will be charged to this account.

AREA NUMBER: Maintenance area in which building is located.

CLASS NUMBER: None

PROJECT NUMBER: The first and second digits will show the county numbers in which the building is located. The third and fourth digits designate sites within the county.

01 - First Site

02 - Second Site

03 - Third Site

AGREEMENT NUMBER: 01 - is used to designate the site

02 - is used to designate the first building

03 - is used to designate the second building, etc.

UNIT NUMBER: Numbers assigned for each major repair job, \$50.00 or more, to be done to a building. 01 will be the first job, 10 will be the tenth repair job on a building.

WORK NUMBER: 01 - Concrete foundations and floors

02 - Other structural

03 - Electrical

04 - Heating

05 - Water and sewer

06 - Bins, Racks, cabinets

07 - Painting

08 - Driveways, fences, trails, roadways

09 - Architectural

10 - Advertising

BUILDING REPAIRS - Continued

WORK NUMBER: Continued

- 11 - Landscaping
- 12 - Minor repairs not mentioned by other work numbers
- 13 - Taxes
- 14 - Snow removal around buildings
- 15 - Sewage
- 16 - Well Drilling
- 17 - Depreciation

ACCOUNT NUMBER: 4070

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

EQUIPMENT REPAIRS

ACCOUNT NUMBER 4080

Expense

Labor and materials used to repair equipment specified in the work number field will be coded to this account.

Labor and materials used in assembling and disassembling special equipment on State Motor Pool-owned equipment will also be charged to this account.

AREA NUMBER: Construction or maintenance area in which equipment is located.

CLASS NUMBER: Used for numbered equipment only.

PROJECT, AGREEMENT AND UNIT NUMBERS: Numbers assigned to the equipment being worked on.

WORK NUMBER: 01 - Laboratory Equipment
02 - Photographic Equipment
03 - Engineering Equipment
04 - Shop tools and Shop equipment
05 - Office Furniture, fixtures and equipment
06 - Minor Maintenance Field Equipment
07 - Assembling and Disassembling Special Equipment on Motor Pool-owned equipment. Non-Safety Devices
08 - Assembling and Disassembling Special Equipment on State Motor Pool-owned equipment - Safety Devices.
09 - Non-Reimbursable Vehicle Damage
97 - Depreciation

ACCOUNT NUMBER: 4080

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.



GASOLINE STORES DISTRIBUTION

ACCOUNT NUMBER 4090

Expense

Charges incurred in connection with the distribution of gasoline, motor oil and supplies will be charged to this account.

AREA NUMBER: Maintenance area in which charges are incurred.

CLASS NUMBER: Not Used

PROJECT NUMBER: Not Used

AGREEMENT NUMBER: Not Used

UNIT NUMBER: Not Used

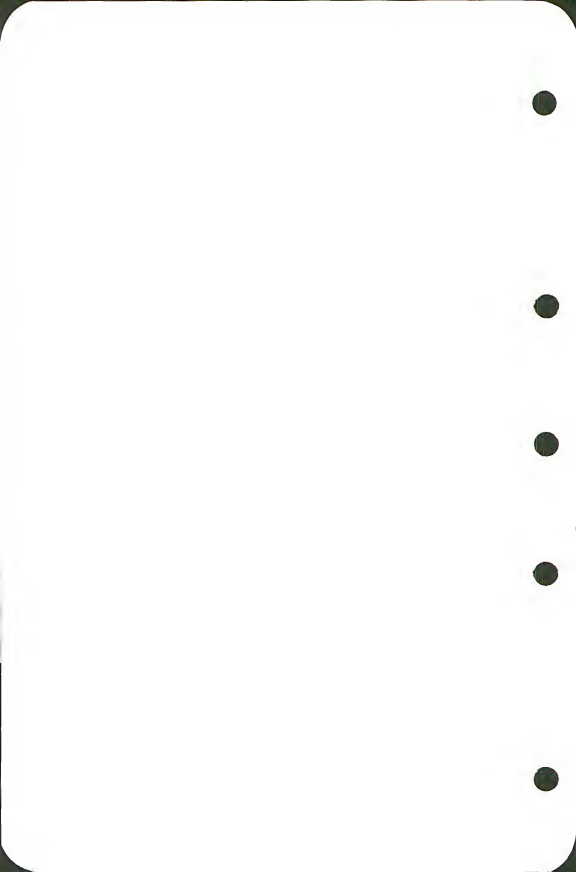
WORK NUMBER: Not Used

ACCOUNT NUMBER: 4090

COMMODITY NUMBER: Use the proper commodity code number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.



INDIRECT EQUIPMENT EXPENSE

ACCOUNT NUMBER 4100

Expense

Items charged to this account are:

Labor not chargeable to a particular piece of equipment, heat, light, power, water, gasoline used in cleaning equipment, miscellaneous shop supplies such as rags, soap, towels, sweeping compound, etc., oxygen acetylene, miscellaneous equipment supplies, such as nuts, bolts, screws, cotter keys, etc., when purchased in quantities.

AREA NUMBER: Maintenance area in which charges are incurred.

CLASS NUMBER: Not Used

PROJECT NUMBER: Not Used

AGREEMENT NUMBER: Not Used

UNIT NUMBER: Not Used

WORK NUMBER: Not Used

ACCOUNT NUMBER: 4100

COMMODITY NUMBER: Use the proper commodity code number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.



DIRECT EQUIPMENT EXPENSE

ACCOUNT NUMBER 4110

Expense

Equipment expense incurred in the operation or repair of a specific piece of automotive equipment is charged to this account. Expense items included in this account are: Equipment insurance, depreciation, repair parts, supplies, materials and labor. Supplies and materials may be purchased directly or taken from stores for a specific piece of equipment. Equipment is numbered when purchased.

AREA NUMBER:	Use maintenance area in which equipment is located.
CLASS NUMBER:	This field is used to designate types of equipment. (See following pages for assigned numbers.)
PROJECT NUMBER:	Montana Highway Department equipment suffix numbers are entered in this field.
AGREEMENT NUMBER:	Not Used
UNIT NUMBER:	Not Used
WORK NUMBER:	Not Used
ACCOUNT NUMBER:	4110
COMMODITY NUMBER:	Use the proper commodity number as assigned in the commodity code.
QUANTITY NUMBER:	Number of items involved in the transaction will be entered in this field.
UNIT OF MEASURE:	Use the proper unit of measure code number as assigned in the unit of measure code.

DIRECT EQUIPMENT EXPENSE - Continued

<u>CLASS NUMBER</u>	<u>DESCRIPTION</u>
11	Skid Trailers
15	Cargo - 4-Wheel Drive Trucks
21	2 Ton, 2-wheel Drive Truck
22	2 - 3 Ton 4-wheel Drive Truck
23	3 - 4 Ton 4-wheel Drive Truck
24	4 - 5 Ton 4-wheel Drive Truck
25	5 - 6 Ton 4-wheel Drive Truck
26	6 - 7½ Ton 4-wheel Drive Truck
27	3 - 4 Ton 6-wheel Drive Truck
28	2 Ton 2-wheel Drive Dump Truck
28	2 Ton 2-wheel Drive Stake Truck
28	2 Ton 2-wheel Drive Chassis Truck
29	3 Ton 2-wheel Drive (all types) Truck
29	5 Ton 2-wheel Drive (all types) Truck
30	Motor Patrol - light, single drive
30	Motor Patrol - heavy, single drive
30	Motor Patrol - tandem and 4-wheel drive
31	Rollers - 3 Ton Tractor Type
31	Rollers - 6 Ton Tractor Type
31	Rollers, 9 Ton Tractor Type
32	Brooms, Tractor Type
32	Sweeper, Rotary Type
32	Tractor, Light Duty
32	Loaders, Tractor Type - 3/8 and 1/3 C.Y.
32	Loaders, Tractor Type - 1/2 C.Y.
32	Loaders, Tractor Type - 5/8 C.Y.
32	Loaders, Tractor Type 3/4 C.Y.

DIRECT EQUIPMENT EXPENSE - Continued

<u>CLASS NUMBER</u>	<u>DESCRIPTION</u>
32	Loaders, Tractor type 1 cubic yard
32	Loaders, Tractor type 1 1/8 cubic yard
32	Tractors with Loader 1 1/4 cubic yard
33	Mowers, Tractor type
33	Mowers and Loaders Tractor Type
34	Shovels, Gasoline 1/4 cubic yard
34	Shovels, Gasoline 3/8 cubic yard
34	Shovels, Gasoline 1/2 cubic yard
34	Shovels, Gasoline 3/4 cubic yard
35	Tractors, Crawler type 55-65 HP
35	Tractors, Crawler type 65 HP end over
36	Force Feed Loader, Tractor Type
37	Pulvi Mixers - Self Propelled
38	Chip Spreader - Self Propelled
40	Graders, Pull Type
41	Rollers, Pull Type
41	Rollers, Pull Type Pneumatic
42	Brooms, Pull Type Mechanical
42	Brooms, Pull Type Powered
44	Team Patrols, Pull Type
49	Scarifier, Pull Type
49	Pulvi Mixers, Pull Type
50	Snow Plows, One-Way Rigid
51	Snow Plows, One-Way Reversible
52	Snow Plows, "V" Type, Light
53	Snow Plows, "V" Type, Heavy
54	Snow Plows, Rotary Auger Type, Light
54	Snow Plows, Rotary Auger Type, Heavy (Old)
54	Snow Plows, Rotary Auger Type, Heavy (New)
57	Sand Spreaders
57	Sand Spreaders
57	Salt Spreader
57	Sand Spreaders, Motor Driven
59	Snow Wings
60	Bulldozers
60	Carryall Scraper
60	Dragline attach

DIRECT EQUIPMENT EXPENSE - Continued

<u>CLASS NUMBER</u>	<u>DESCRIPTION</u>
60	Power Plants, Crusher
60	Crusher, Gravel
61	Trailers, Light hauling
61	Trailers, Light hauling
61	Trailers, Light hauling
61	Trailers, Heavy hauling
61	Trailers, Heavy hauling 8 - 15 Ton
61	Trailers, Heavy hauling 15-25 Ton
61	Trailers, Heavy hauling Over 25 Ton
61	Trailer house
62	Distributors, Semi-trailer mounted
62	Boosters, Truck mounted
62	Boosters, Semi-trailer mounted 1500 to 2500 gallons
62	Boosters, Semi-trailer mounted 2500 to 4000 gallons
62	Spray Units, 400 Gallons
62	Spray Units, 600 Gallons
62	Tar Pots
62	Oil Pumps
62	Chip Spreaders
63	Traffic Line Striper
63	Earth Bore Augers
63	Concrete Mixers
63	Air Compressors
63	Weed Sprayers
63	Boilers
63	Tank Car Heaters
63	Load-o-meters
63	Conveyor Screen Plant
63	Asphalt Plants
63	Asphalt, Heat Mixers (Truck attach, tail gate)
63	Snow Bug
63	Weasels
63	Gasoline tank

GROSS VEHICLE WEIGHT - TAX COLLECTION EXPENSE

ACCOUNT NUMBER 4120

Expense

All charges incurred in the collection of Gross Vehicle Weight Tax and Regulation of Vehicle Size and Weight shall be charged to this account.

AREA NUMBER: 0022

CLASS NUMBER: Not Used

PROJECT NUMBER:

- 0060 - G.V.W. General Expense
- 0061 - Proration Expense
- 0062 - Reciprocity Expense
- 0063 - Special Enforcement (Court Costs)
- 0064 - Size & Weight
- 0065 - Quarterly Registration and Identification
- 0066 - Fee Collection - Field and County
- 0067 - Experimental Units
- 0068 - New Vehicle Sales Tax
- 0069 - Restricted Route Load Permits
- 0070 - Importers Gas Tax Expense
- 0071 - Special Fuel Users Expense
- 0600 - State Wide Supervision Expense
- 0601 - Missoula Weigh Station Expense
- 0602 - Darby Weigh Station
- 0603 - Ravalli Weigh Station
- 0604 - Bonner Weigh Station
- 0606 - Turah Weigh Station
- 0607 - Clearwater Weigh Station
- 0608 - Buckhouse Bridge Weigh Station
- 0609 - Kalispell Weigh Station
- 0610 - Columbia Heights Weigh Station
- 0611 - Libby Weigh Station
- 0612 - Lima Weigh Station - North
- 0613 - Bozeman Weigh Station
- 0615 - Vaughn Weigh Station (West G.P.)
- 0616 - Interstate North - Manchester
- 0617 - Interstate South - Manchester
- 0618 - Havre Weigh Station
- 0619 - Shelby Weigh Station
- 0620 - Lewistown Weigh Station
- 0621 - Glendive Weigh Station
- 0622 - Circle Weigh Station
- 0623 - Culbertson Weigh Station
- 0624 - Grass Range Weigh Station
- 0625 - Crow Agency Weigh Station
- 0626 - Billings Weigh Station - Minnesota Avenue
- 0627 - Levine Weigh Station
- 0630 - Broadus Weigh Station
- 0633 - Helena - North Weigh Station
- 0634 - Swan Lake Weigh Station
- 0635 - Wibaux - East Weigh Station
- 0636 - Wibaux - West Weigh Station
- 0637 - Billings Interstate West - Eastbound
- 0638 - Billings Interstate West - Westbound
- 0639 - Broadus Courtesy Station Number 2
- 0640 - G.V.W. Petrol Expense
- 0642 - Ethridge Weigh Station
- 0643 - Libby Dam Project
- 0644 - Rocker Weigh Station - Eastbound
- 0645 - Harlowton Weigh Station
- 0646 - Three Forks Weigh Station
- 0647 - Drummond Weigh Station - Eastbound
- 0648 - Drummond Weigh Station - Westbound
- 0649 - Rockvale Weigh Station
- 0650 - Missoula South Weigh Station (Lolo)
- 0651 - Shelby South Weigh Station
- 0652 - Bozeman Pass Weigh Station

GROSS VEHICLE WEIGHT - TAX COLLECTION EXPENSE - Cont.

PROJECT NUMBER: (Continued)

0653 - Forsyth - East
0654 - Perma Weigh Station
0655 - Rocker Westbound Weigh Station
0656 - Baker Weigh Station
0657 - Missoula - Frenchtown Eastbound Weigh Station
0658 - Missoula - Frenchtown Westbound Weigh Station
0659 - Great Falls Airport Weigh Station
0660 - Portable Scale - Interstate
0661 - Lima - South Weigh Station
0662 - Forsyth - West Weigh Station

AGREEMENT NUMBER: Not Used

UNIT NUMBER: Not Used

WORK NUMBER: Not Used

ACCOUNT NUMBER: 4120

COMMODITY NUMBER: Use the proper commodity number as assigned in the
commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be
entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as
assigned in the unit of measure code.

CONVENTION AND TOUR EXPENSE

ACCOUNT 4130

This account will be used to record all expenses incurred in connection with convention and tours.

AREA NUMBER:	0004
CLASS NUMBER:	Not Used
PROJECT NUMBER:	0001 Convention Expense 0002 Tour Expense
AGREEMENT NUMBER:	Not Used
UNIT NUMBER:	Not Used
WORK NUMBER:	Not Used
ACCOUNT NUMBER:	4130
COMMODITY NUMBER:	Use the proper number as assigned in the commodity code index.
QUANTITY:	Number of items involved in the transaction.
UNIT OF MEASURE:	Use the proper unit of measure code number as assigned in the unit of measure code index.



DESSEMINATION OF PUBLIC INFORMATION

ACCOUNT NUMBER 4140

Expense

Charges incurred by the State Advertising Section are charged to this account. The amount to be expended for this account is approved by the State Legislature. This account must not exceed the approved amount.

AREA NUMBER: 0005
 CLASS NUMBER: Not Used
 PROJECT NUMBER: As assigned to activity
 AGREEMENT NUMBER: Not Used
 UNIT NUMBER: Not Used
 WORK NUMBER: Not Used
 ACCOUNT NUMBER: 4140
 COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.
 QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.
 UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

Project numbers are assigned so as to conform to the budget submitted to the Highway Commission for approval with the exception of contingency.

Project: 0001 Salaries
 0002 Travel
 0003 Telephone and Telegraph
 0004 Freight and Express
 0005 Office Supplies
 0006 Postage
 0007 Association Dues
 0008 Photographs and Publicity
 0009 Printing
 0010 Motion Picture Library
 0011 National Advertising
 0012 Exhibiting
 0013 Subscriptions
 0014 Boy Scout Jamboree
 0015 Travel Editors Expense



BAD DEBTS

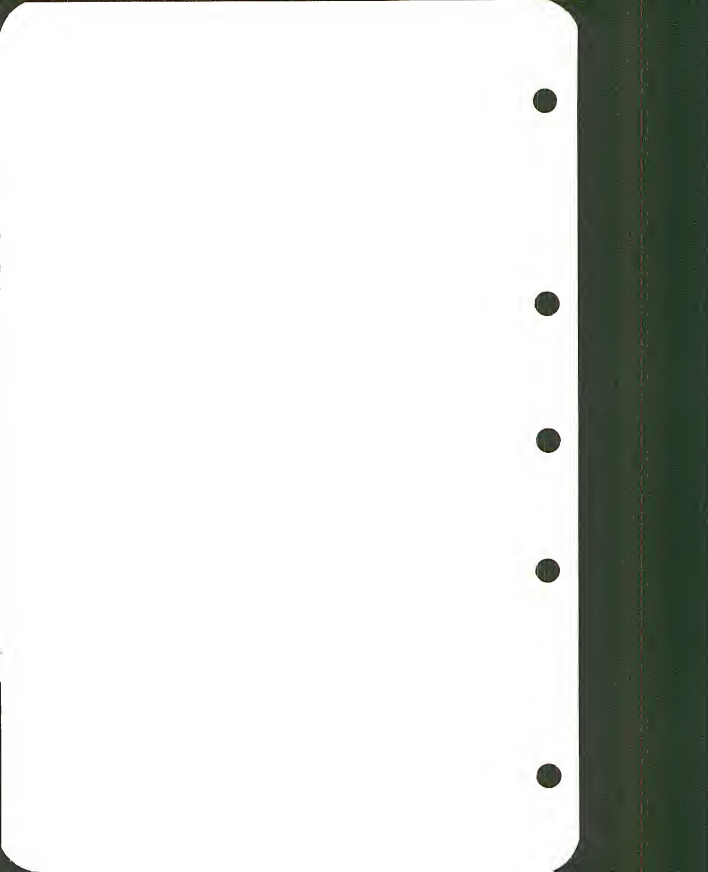
ACCOUNT NUMBER 4160

Expense

Accounts Receivable which have been placed in the hands of collection agencies will be coded to this account from the Accounts Receivable account.

After approval by the Commission, those accounts, which have not been collected in full or have been proven bad, will be closed into this account.

AREA NUMBER: Proper
CLASS NUMBER: Percentage of commission to be charged
PROJECT NUMBER: The project number which was assigned under the 1200 Account.
AGREEMENT NUMBER: Not Used
UNIT NUMBER: Not Used
WORK NUMBER: To identify agency
ACCOUNT NUMBER: 4160
COMMODITY NUMBER: 950
QUANTITY NUMBER: Not Used
UNIT OF MEASURE: Not Used



FIRE LOSS AND DAMAGE RECOVERY

ACCOUNT NUMBER 4180

Expense

State Highway Commission property may be destroyed or damaged by fire or theft. This loss is recorded in this account as a debit.

Insurance policies usually cover this loss. When this refund is received this account will be credited.

AREA NUMBER: Area in which loss occurred

CLASS NUMBER: Not Used

PROJECT NUMBER: Equipment or building number

AGREEMENT NUMBER: As assigned for the equipment or building

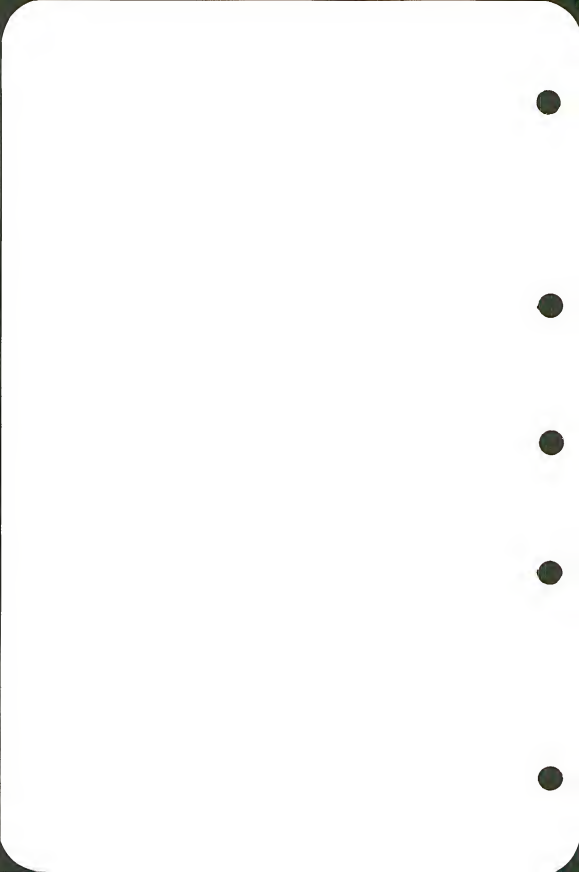
WORK NUMBER: Not Used

ACCOUNT NUMBER: 4180

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.



ROAD SIDE REST AREA EXPENSE

ACCOUNT NUMBER 4280

Expense

This account is used to record all expense items incurred on roadside rest areas, grounds and buildings.

AREA NUMBER: Maintenance area in which rest area is located.

CLASS NUMBER: 01 - Primary System
03 - Secondary System
08 - Interstate System

PROJECT NUMBER: Maintenance Section on which rest area is located.

AGREEMENT NUMBER: 01 - First area on the Maintenance Section
02 - Second area on the Maintenance Section

UNIT NUMBER: Not Used.

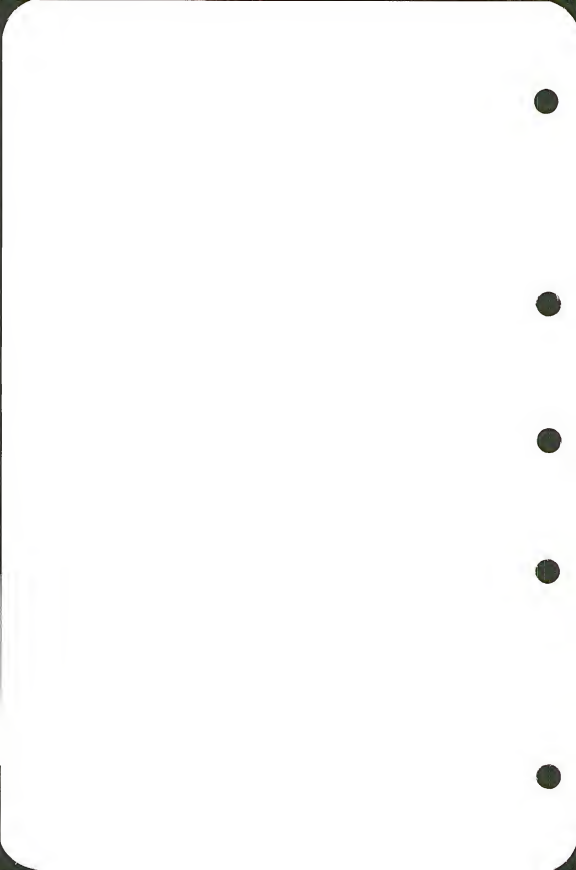
WORK NUMBER: 01 - Repair to Buildings
02 - Toilet Articles
03 - Policing of Area
04 - Repair to Shelters and Tables
05 - Heat, Lights, Water, Power, Etc.
06 - Repair to Driveways and Walkways
07 - Yard Work - Lawn, Shrubs, Watering, Etc.
08 - Contract Maintenance
09 - Undeveloped Maintenance
10 - Damages by Vandalism
11 - Taxes

ACCOUNT NUMBER: 4280

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.



FLOODS, EARTHQUAKES AND OTHER DISASTER EXPENSE

ACCOUNT NUMBER 4300

Expense

This account is to be used to record damages to highway property resulting from flood damage, earthquakes and other disasters.

AREA NUMBER: Maintenance area in which work is done

CLASS NUMBER: This field will be used to designate the Roadway System.

01 - Primary

03 - Secondary

06 - Primary Roads used as Frontage Roads

07 - Newly Constructed Frontage Roads

08 - Interstate

PROJECT NUMBER: First and second digits designate the county in which charges are incurred. Counties are numbered alphabetically 01 to 56. Example: Beaverhead -- 01, Lewis and Clark: 25, etc.

Third digit designates the main sections of highway within the county.

Fourth digit may indicate a special cost study section. For example: number 3 -- city sections, number 5 -- forest highway, etc. (See list on following pages for Maintenance Section Numbers.)

AGREEMENT NUMBER: The first portion of roadway which is damaged on each maintenance section will be numbered 01, etc.

UNIT NUMBER: Not Used

WORK NUMBER: Use same work numbers as is assigned under the 4030 account.

ACCOUNT NUMBER: 4300

COMMODITY NUMBER: Use the proper commodity code number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.



CONSTRUCTION ENGINEERING ADMINISTRATION

ACCOUNT NUMBER 4350

Expense

This account is used to record all charges incurred in connection with the administration of the construction program.

AREA NUMBER: 0080 - Construction Staff
 0081 - Equal Employment Opportunity Section
 0082 - Labor Coordinator Section

CLASS NUMBER: Not Used

PROJECT NUMBER: 0001 - All Charges

AGREEMENT NUMBER: Not Used

UNIT NUMBER: Not Used

WORK NUMBER: Not Used

ACCOUNT NUMBER: 4350

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of Measure code number as assigned in the unit of measure code.



RIGHT-OF-WAY ADMINISTRATION

ACCOUNT NUMBER 4360

Expense

This account is used to record all charges incurred in connection with the administration of the Right-of-Way program.

AREA NUMBER: Proper Right-of-Way area number

CLASS NUMBER: Not Used

PROJECT NUMBER: 0001 - Right-of-Way Administration
0002 - Utility Administration
0003 - Control of Outdoor Advertising Administration

AGREEMENT NUMBER: Not Used

UNIT NUMBER: Not Used

WORK NUMBER: 01 - Preliminary Investigations
02 - Appraisals
03 - Negotiations
04 - Legal
05 - Other Costs
06 - Payments
07 - Economic Studies
08 - Receipts
09 - Displaced Families
10 - Displaced Business
11 - Utility Expense
18 - Encroachments

ACCOUNT NUMBER: 4360

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.



PRELIMINARY ENGINEERING ADMINISTRATION

ACCOUNT NUMBER 4370

Expense

This account is used to record all charges incurred in connection with the administration of the preconstruction engineering program.

AREA NUMBER: Use proper area number

CLASS NUMBER: Not Used

PROJECT NUMBER: Not Used

AGREEMENT NUMBER: Not Used

UNIT NUMBER: Not Used

WORK NUMBER: 01 - Planning and Field Engineering

02 - Aerial Photography

03 - Material Investigations

04 - Foundation Tests

05 - Test Borings

06 - Utility Agreements

07 - Other Charges

08 - Road Plans, Specifications and Estimates

09 - Bridge Plans, Specifications and Estimates

14 - Traffic Signals and Signing

15 - Public Hearings

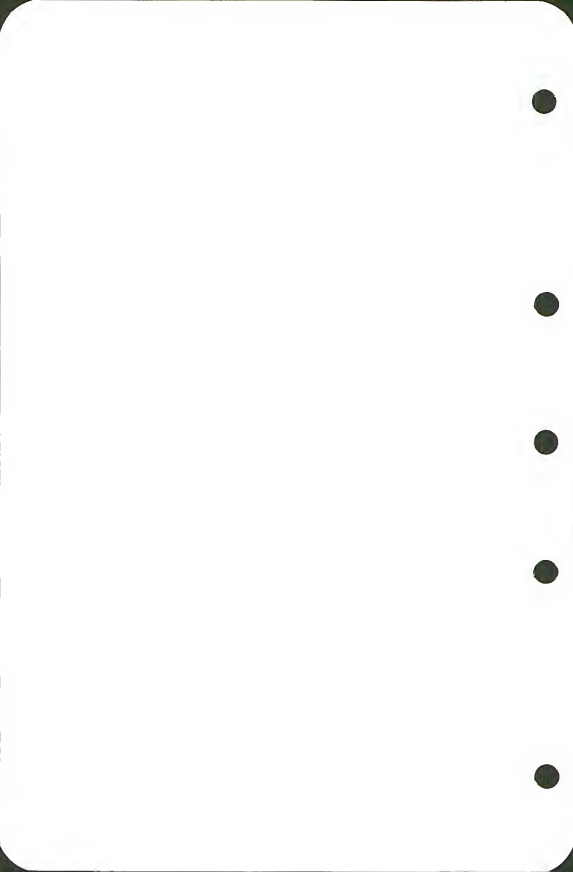
18 - Encroachments

ACCOUNT NUMBER: 4370

COMMODITY NUMBER: Use proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.



INVENTORY ADJUSTMENT ACCOUNT

ACCOUNT NUMBER 4400

Expense

This account is used to record all adjustments made to any inventory account. After physical inventories have been taken of a given inventory account and if the physical inventory is not the same as the listed amount on the data processing produced detail ledger, a memorandum explaining the difference will be submitted to the Chief Accountant. The Chief Accountant will discuss the desired inventoried adjustment with proper administrative personnel before any entry is made to this account.

AREA NUMBER: Use the area number of the Division requesting the adjustment

CLASS NUMBER: Not Used

PROJECT NUMBER: Use the inventory account number for which the adjustment is necessary.

AGREEMENT NUMBER: Not Used

UNIT NUMBER: Not Used

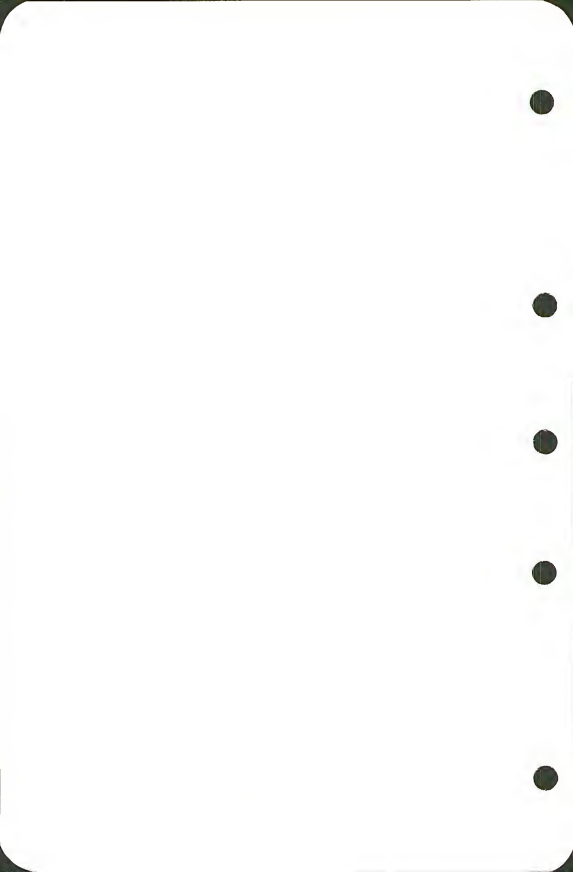
WORK NUMBER: Not Used

ACCOUNT NUMBER: 4400

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: The number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.



PRIOR YEAR EXPENDITURE ADJUSTMENT

ACCOUNT 4410

Adjustments pertaining to prior years expense will be made to this account for the following expense accounts.

4000	4060	4270
4010	4070	4280
4020	4080	4350
4030	4120	4360
4040	4140	4370

Adjustments to accounts other than those listed above will be made directly to the account involved.

AREA NUMBER: Proper

PROJECT NUMBER: Expense account number that is to be adjusted.

AGREEMENT NUMBER: Not Used.

UNIT NUMBER: Not Used.

WORK NUMBER: Not Used.

ACCOUNT NUMBER: 4410

COMMODITY NUMBER: Proper.

QUANTITY NUMBER: Proper.

UNIT OF MEASURE: Proper



CITY CONSTRUCTION EXPENSE

ACCOUNT NUMBER 5442

Expense

All expenditures incurred for all phases of work involving the city construction program will be coded to this account.

AREA NUMBER: Use the area number of the office requesting the expenditure.

CLASS NUMBER: Not Used

PROJECT NUMBER: See numbers assigned on the following sheets.

AGREEMENT NUMBER: 01 - will designate the first project for each city.
02 - will designate the second project for each city, etc.

UNIT NUMBER: Not Used

WORK NUMBER: 01 - Preliminary Engineering Expenditures
02 - Right-of-Way Expenditures
03 - Utility Relocation Expenditures
04 - Construction Engineering Expenditures
05 - Construction Expenditures
06 - Maintenance

ACCOUNT NUMBER: 5442

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

CITY PROJECT NUMBERS

ACCOUNT NUMBER 5442

Expense

<u>Project Number</u>	<u>City</u>
0201	Alberton
0202	Anaconda
0203	Bainville
0204	Baker
0205	Bearcreek
0206	Belgrade
0207	Belt
0208	Big Sandy
0209	Big Timber
0210	Billings
0211	Boulder
0212	Bozeman
0213	Bridger
0214	Broadus
0215	Broadview
0216	Brockton
0217	Browning
0218	Butte
0219	Cascade
0220	Chester
0221	Chinook
0222	Choteau
0223	Circle
0224	Clyde Park
0225	Columbia Falls
0226	Columbus
0227	Conrad
0228	Culbertson
0229	Cut Bank
0230	Darby
0231	Deer Lodge
0232	Denton
0233	Dillon
0234	Dodson

CITY PROJECT NUMBERS - Continued

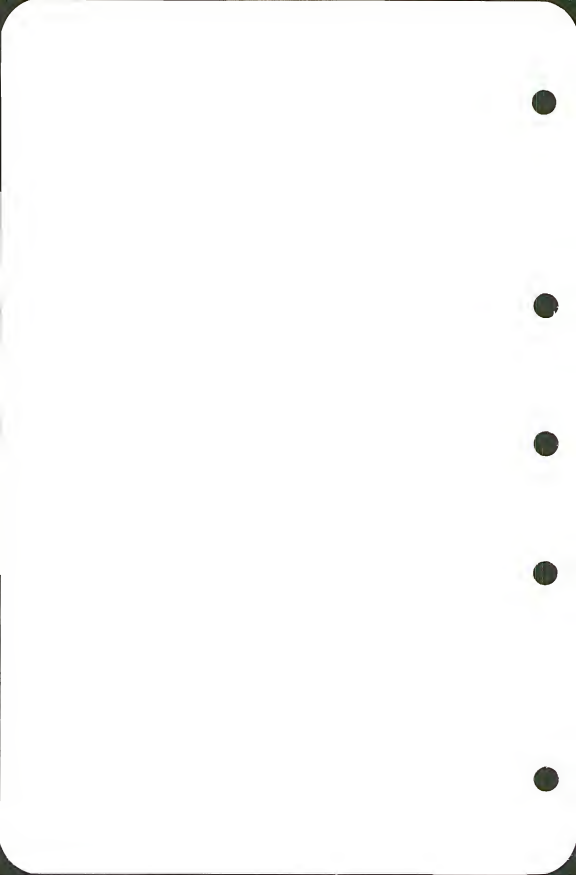
<u>Project Number</u>	<u>City</u>
0235	Drummond
0236	Dutton
0237	East Helena
0238	Elkalaka
0239	Ennis
0240	Eureka
0241	Fairfield
0242	Fairview
0243	Flaxville
0244	Forsyth
0245	Fort Benton
0246	Froid
0247	Fomberg
0248	Geraldine
0249	Glasgow
0250	Glendive
0251	Grass Range
0252	Great Falls
0253	Hamilton
0254	Hardin
0255	Harlem
0256	Harlowton
0257	Havre
0258	Helena
0259	Hingham
0260	Hobson
0261	Hot Springs
0262	Hysham
0263	Isney
0264	Joliet
0265	Jordan
0266	Judith Gap
0267	Kalispell

CITY PROJECT NUMBERS - Continued

<u>Project Number</u>	<u>City</u>
0268	Kevin
0269	Laurel
0270	Lavina
0271	Lewistown
0272	Libby
0273	Lima
0274	Livingston
0275	Lodge Grass
0276	Malta
0277	Manhattan
0278	Medicine Lake
0279	Melstone
0280	Miles City
0281	Missoula
0282	Moore
0283	Nashua
0284	Neihart
0285	Opheim
0286	Outlook
0287	Phillipsburg
0288	Plains
0289	Plentywood
0290	Plevna
0291	Poleon
0292	Poplar
0293	Red Lodge
0294	Rexford
0295	Richey
0296	Ronan
0297	Roundup
0298	Ryegate
0299	Saco
0300	St. Ignatius

CITY PROJECT NUMBERS - Continued

<u>Project Number</u>	<u>City</u>
0301	Seobey
0302	Shelby
0303	Sheridan
0304	Sidney
0305	Stanford
0306	Stevensville
0307	Sunburst
0308	Superior
0309	Terry
0310	Thompson Falls
0311	Three Forks
0312	Townsend
0313	Troy
0314	Twin Bridges
0315	Valier
0316	Virginia City
0317	Walkerville
0318	Westby
0319	West Yellowstone
0320	Whitefish
0321	Whitehall
0322	White Sulphur Springs
0323	Wibaux
0324	Winifred
0325	Winnett
0326	Wolf Point



COUNTY CONSTRUCTION EXPENSE

ACCOUNT NUMBER 5452

Expense

All expenditures incurred for all phases of work involving the county construction program will be coded to this account.

AREA NUMBER: Use the area number of the office requesting the expenditure,
 CLASS NUMBER: Not Used
 PROJECT NUMBER: Use the numbers assigned on the following sheets
 AGREEMENT NUMBER: 01 - will designate the first project for each county,
 02 - will designate the second project for each county, etc.
 WORK NUMBER: 01 - Preliminary Engineering Expenditures
 02 - Right-of-Way Expenditures
 03 - Utility Relocation Expenditures
 04 - Construction Engineering Expenditures
 05 - Construction Expenditures
 ACCOUNT NUMBER: 5452
 COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.
 QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.
 UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

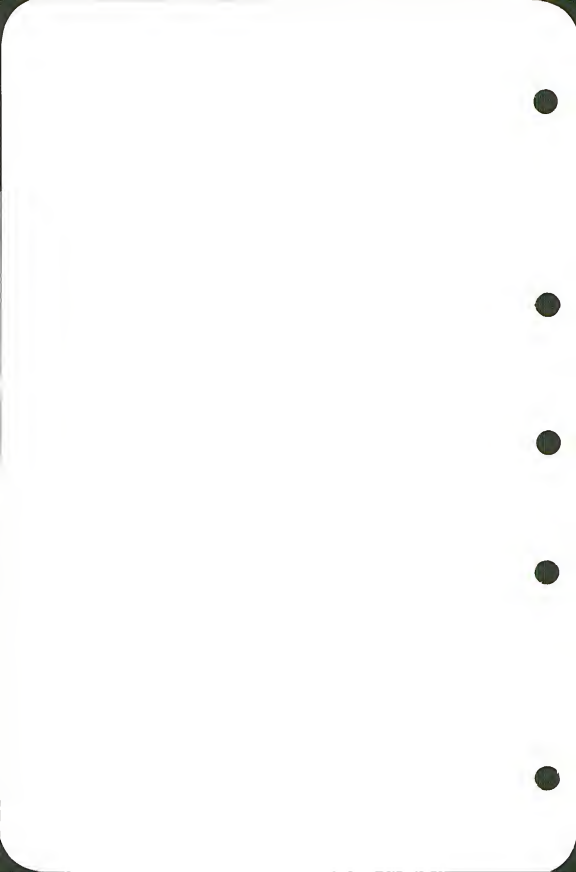
COUNTY PROJECT NUMBERS

ACCOUNT NUMBER 5452

<u>Project Number</u>	<u>County</u>
0001	Beaverhead
0002	Big Horn
0003	Blaine
0004	Broadwater
0005	Carbon
0006	Carter
0007	Cascade
0008	Choteau
0009	Custer
0010	Daniels
0011	Dawson
0012	Deer Lodge
0013	Fallon
0014	Fergus
0015	Flathead
0016	Gallatin
0017	Garfield
0018	Glacier
0019	Golden Valley
0020	Granite
0021	Hill
0022	Jefferson
0023	Judith Basin
0024	Lake
0025	Lewis and Clark
0026	Liberty
0027	Lincoln
0028	McCone
0029	Madison
0030	Meagher
0031	Mineral
0032	Missoula
0033	Musselshell
0034	Park
0035	Petroleum

COUNTY PROJECT NUMBERS - Continued

<u>Project Number</u>	<u>County</u>
0036	Phillips
0037	Ponders
0038	Powder River
0039	Powell
0040	Freirie
0041	Revalli
0042	Richland
0043	Roosevelt
0044	Rosebud
0045	Sanders
0046	Sheridan
0047	Silver Bow
0048	Stillwater
0049	Sweet Grass
0050	Teton
0051	Toole
0052	Treasure
0053	Valley
0054	Wheatland
0055	Wibaux
0056	Yellowstone



PRELIMINARY ENGINEERING COSTS

ACCOUNT NUMBER 9102

Expense

All costs chargeable to Preliminary Engineering projects will be coded to this account.

No charges may be incurred against a project until authority has been granted by the Helens Office. A memorandum from the Accounting Bureau will be issued noting the federal-aid project number and the assigned state number. The assigned state number will be used for the project number in coding payrolls, claims, journals, equipment rental, etc.

No charges will be coded to this account after the Plans Specifications and Estimates date. The field will be advised of this date by memorandum.

AREA NUMBER: Use the area number for the office performing the work.

CLASS NUMBER: See explanation of class numbers in front of manual.

PROJECT NUMBER: Use the assigned state number which represents the federal-aid number.

AGREEMENT NUMBER: Use the assigned state number which represents the federal-aid project number.

UNIT NUMBER: Not Used

<u>WORK NUMBER</u>	<u>DESCRIPTION</u>	<u>EXPLANATION</u>
01	Planning and Field Engineering	Preliminary location surveys and investigations
02	Aerial Photography	Aerial Photography, control surveys, photogrammetric mapping and related studies
03	Material Investigation	Location and testing materials for roads or bridges
04	Foundation Tests	Bridges or structures; includes test borings, test rods, etc.
05	Test Borings	Ground and Geological Formation Tests
06	Utility Agreement	All charges incurred by Right-of-Way Section.
07	Other Costs	Public hearings, traffic studies, advertising and lettings, signing, rights-of-way costs of obtain obtaining gravel pits, other misc. costs not chargeable to one of the other specific work numbers.

PRELIMINARY ENGINEERING COSTS (Continued)

<u>WORK NUMBER</u> (Cont.)	<u>DESCRIPTION</u>	<u>EXPLANATION</u>
08	Road Plans, Specifications, Estimates	All stages all Departments
09	Bridge Plans, Specifications, Estimates, not railroad grade crossing	All stages all Departments
10	Bridge Plans, Specifications, Estimates, railroad grade crossing	All stages all Departments
11	Bridge Plans, Specifications, Estimates, future railroad grade crossing	All stages all Departments
12	Rights-of-Way Charges	Costs chargeable to Right-of-Way prior to R/W Acquisition Authorization Date.
13	Charges Reimbursable by agencies other than Federal Highway Administration	All stages all Departments
14	Traffic Signals and Signing, Consultants - Bridge and Structure	Traffic Department All stages all Departments
15	Public Hearings	All stages all Departments
16	Right-of-Way Relocation Claims	Family, Inc.
17	" " "	Business
18	Encroachments	
21	Consultant - Bridges	
ACCOUNT NUMBER:	9102	
COMMODITY NUMBER:	Use the proper commodity number as assigned in the commodity code.	
QUANTITY NUMBER:	Number of items involved in the transaction will be entered in this field.	
UNIT OF MEASURE:	Use the proper unit of measure code number as assigned in the unit of measure code.	

CITY AND COUNTY PRELIMINARY ENGINEERING

ACCOUNT NUMBER 9112

Expense

Administrative Preliminary Engineering charges incurred on the city-county construction program will be charged to this account.

AREA NUMBER: Use proper area number

CLASS NUMBER: 20

PROJECT NUMBER: Not Used

AGREEMENT NUMBER: Not Used

UNIT NUMBER: Not Used

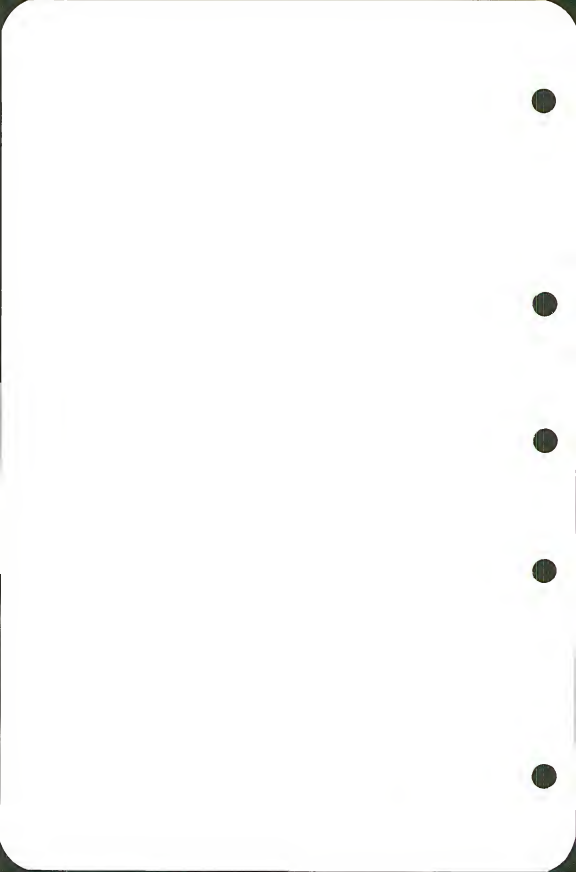
WORK NUMBER: Not Used

ACCOUNT NUMBER: 9112

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.



RIGHTS-OF-WAY COSTS

ACCOUNT NUMBER 9202

Expense

Costs chargeable to Rights-of-Way projects will be coded to this account. No rights-of-way charges will be made before the Federal Highway Administration's authorization date. No rights-of-way acquisition charges may be made before the Federal Highway Administration's acquisition date. A project number will be assigned by memorandum from the Accounting Bureau, noting the federal-aid project number and the assigned state number. The state number will be used in coding claims, payrolls, journals, equipment rentals, etc. No charges will be coded to the project after it is finalled to the Federal Highway Administration. If a charge is incurred in this case it must be coded as an administrative charge. Costs coded in the field are called Rights-of-Way Incidentals. Costs coded in the headquarters office are called Major Rights-of-Way Costs.

AREA NUMBER: Use the area number for the office performing the work.

CLASS NUMBER: See front of manual for correct class number.

PROJECT NUMBER: Use assigned state number which represents the federal-aid project.

AGREEMENT NUMBER: Use the assigned state project agreement number which represents the federal-aid agreement number.

UNIT NUMBER: Not Used

WORK NUMBER:

- 01 - Preliminary Investigations
- 02 - Appraisals
- 03 - Negotiations
- 04 - Legal
- 05 - Other Costs
- 06 - Payments
- 07 - Economic Studies
- 08 - Receipts (Sale of Rights-of-Way items)
- 09 - Family Relocation Expense
- 10 - Business Relocation Expense
- 11 - Farm or Ranch Expense
- 18 - Encroachments

RIGHTS-OF-WAY COSTS (Continued)
ACCOUNT NUMBER 9202

ACCOUNT NUMBER: 9202

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

RIGHT-OF-WAY HOLDING ACCOUNTS

ACCOUNT NUMBER 9212

Expense

Right-of-Way costs which are not readily identified to a particular project or to a particular class number are chargeable to this account. As soon as the correct coding is determined a journal voucher will be made transferring the charges from this account to the proper account.

AREA NUMBER:	Use the area number for the office performing the work.
CLASS NUMBER:	Not Used
PROJECT NUMBER:	Use the assigned State Project Number which represents the Federal-Aid Project Number.
AGREEMENT NUMBER:	Use the assigned State Project Number which represents the Federal-Aid Agreement Number.
UNIT NUMBER:	Not Used
WORK NUMBER:	01 - Legal Division Charges 02 - Right-of-Way Charges
ACCOUNT NUMBER:	9212
COMMODITY NUMBER:	Use the proper commodity number as assigned in the commodity code.
QUANTITY NUMBER:	Number of items involved in the transaction will be entered in this field.
UNIT OF MEASURE:	Use the proper unit of measure code number as assigned in the unit of measure code.



UTILITY RELOCATION COSTS

ACCOUNT NUMBER 9302

Expense

This account will reflect the cost of all utility company relocation expenses and all utility section and utility auditor costs. All telephone, power, gas, water, railroad, etc. expense will be coded to this account. Field forces will code all utility relocation claims.

In computing the amount to be coded to the various federal funds, and to the types of roadway, the following formula will be used for coding utility billings.

ORIGINAL LOCATION

Number of poles removed for 1 fund or 1 type of roadway
Total number of poles removed on project _____ times utility bill
equals the amount to be coded to that fund or type of roadway.

Example: 2 poles F Rural Roadway
8 poles FG Rural Roadway
10 poles removed

Utility bill equals \$1,000.00

F portion equals $2/10 \times \$1,000.00 = \200.00

FG portion equals $8/10 \times \$1,000.00 = \800.00

The same breakdown is used for type of roadway (needed for breakdown of work numbers) as well as for type of Federal Fund which is shown in the Class Number column.

AREA NUMBER: Use the area number assigned to the office performing the work.

CLASS NUMBER: See explanation in the front of manual for Class Number coding.

PROJECT NUMBER: Use assigned state project number which represents the Federal-aid project number.

AGREEMENT NUMBER: Use the assigned state project agreement number which represents the Federal-aid project agreement number.

UNIT NUMBER: Whenever there are utility relocations on a project with more than one construction unit, this column will be used to designate charges for a particular unit.

WORK NUMBER: 01 - Rural Roadway
02 - Municipal Roadway

UTILITY RELOCATION COSTS (Continued)

ACCOUNT NUMBER 9302

Expense

WORK NUMBER: (Cont.)

- 03 - Urban Roadway
- 04 - Rural Structures over 20 feet
- 05 - Municipal Structures over 20 feet
- 06 - Urban Structures over 20 feet
- 07 - Construction Engineering - All Roadway
Systems (State Forces)
- 08 - Utility Section Expenditures
- 09 - Utility Auditor Expenditures

ACCOUNT NUMBER: 9302

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

CONSTRUCTION ENGINEERING COSTS

ACCOUNT NUMBER 9402

Expense

All engineering charges incurred on a project after the Plans Specifications and Estimates date shall be coded to construction engineering. Most charges are Federal-Aid participating and shall bear a class number to indicate the same. (See explanation of Federal-Aid participation and non-participation in the Manual of Instructions).

After a project has been finalled to the Federal Highway Administration, no construction engineering charges, participating or non-participating, shall be coded to the project, but will be charged to Construction Engineering Administration. The Accounting Bureau will advise, by memorandum, the date the final voucher is sent to the Federal Highway Administration. Pre-staking charges will be coded to this account.

AREA NUMBER: Use the area number assigned to the office performing the work.

CLASS NUMBER: See the front of the manual for explanation of Class Number.

PROJECT NUMBER: Use assigned state project number which represents the Federal-Aid project number.

AGREEMENT NUMBER: Use assigned state project agreement number which represents the Federal-Aid agreement number.

UNIT NUMBER: This field will be used to designate engineering charges for the different construction units if a construction project has more than one unit.

WORK NUMBER: Not Used

ACCOUNT NUMBER: 9402

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.



CONSTRUCTION COSTS

ACCOUNT NUMBER 9502

Expense

All project construction costs will be charged to this account. Gravel acquired on a royalty basis will also be charged to this account, as well as items done on a force account basis. All construction work to be performed by maintenance forces will be submitted on Form 49 and will be forwarded to the Construction Bureau for approval. This form will be returned to the field with the coding to be used for the work to be done.

AREA NUMBER: Use the area number assigned to the office performing the work.

CLASS NUMBER: See Class Number coding in the front of the manual.

PROJECT NUMBER: Use assigned state project number which represents the Federal-Aid project number.

AGREEMENT NUMBER: Use assigned state project agreement number which represents the Federal-Aid agreement number.

UNIT NUMBER: This field will be used to designate charges for the different construction units, if a construction project has more than one unit, such as structures, fencing, seeding and mulching, etc.

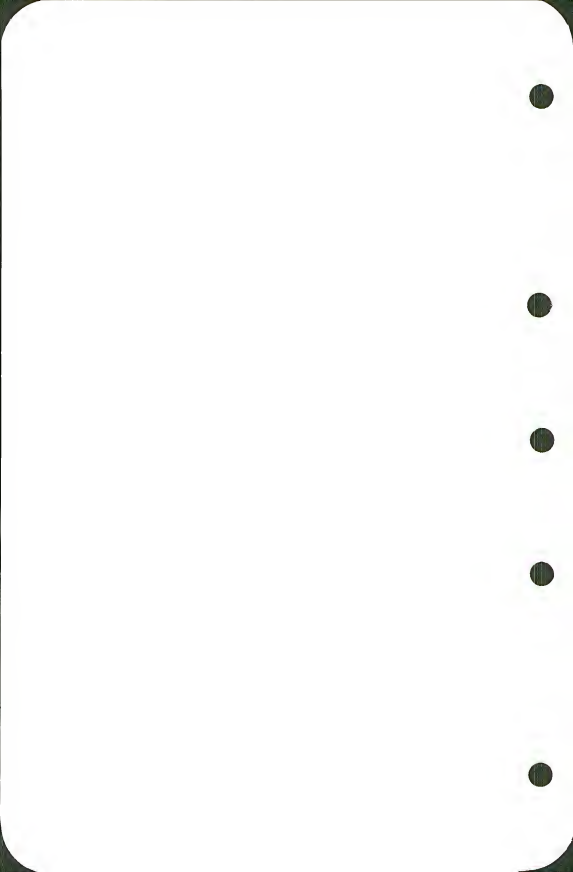
WORK NUMBER:

- 01 - Rural Roadway
- 02 - Municipal Roadway
- 03 - Urban Roadway
- 04 - Rural Structures over 20 feet
- 05 - Municipal structures over 20 feet
- 06 - Urban structures over 20 feet
- 07 - Materials in storage
- 08 - State legal expense - Contract Claims
- 16 - Well Drilling

ACCOUNT NUMBER: 9502

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

UNIT OF MEASURE: Number of items involved in the transaction will be entered in this field.



CONSTRUCTION COSTS - Continued

NOTE:

On final payments to the contractor, the State will occasionally take over excess items, such as gravel, culvert, etc. These items are to be coded to the proper account, such as 1300, 1310, 1350, etc. The contractors claim register will show these amounts in special columns as debits to Account Numbers 1300, 1310, or 1350. This is offset with a credit to Account Number 4220, Transfers to Highway Trust Fund - State Aid Projects.



PLANNING SURVEY COSTS

ACCOUNT NUMBER 9602 ...

Charges incurred by the Planning Survey Section are charged to this account. It should be noted that charges which are normally nonparticipating items for other accounts are participating under Highway Planning cost. The only participating charge applicable to this account would be an administrative charge.

AREA NUMBER: 0026

CLASS NUMBER: 10 Participating
20 Nonparticipating

PROJECT NUMBER: Administrative

8100 Undistributed Overhead Planning
8200 Undistributed Overhead Research
8905 Public Hearings

Inventories

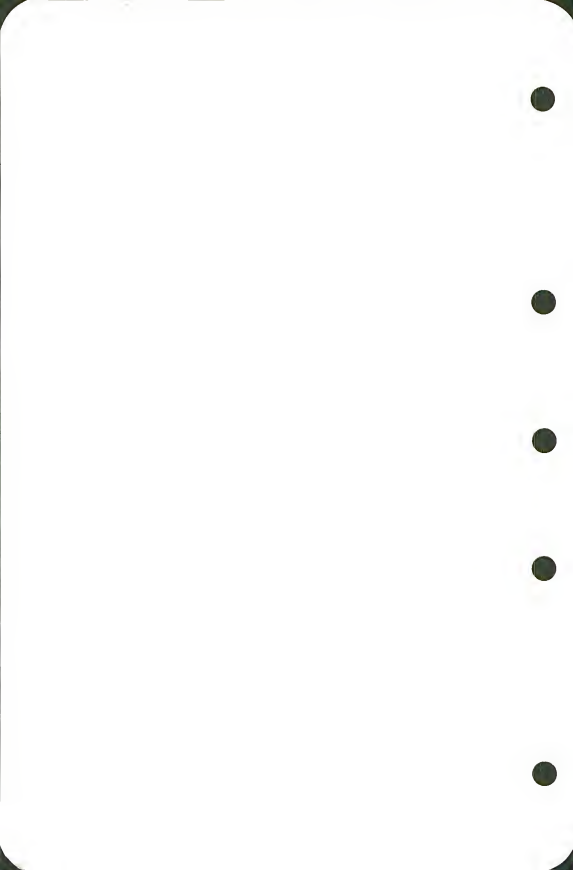
1200 Road Inventory
1202 Railroad Crossing Hazard Ratings
1204 Inventory of Rest Areas
1210 Interstate PTW Study
1300 Bridge Inventory
1302 Culvert Inspection and Inventory
1304 Photographic Inventory of Federal Aid Systems

Mapping

2100 County Maps
2300 State Maps
2400 Straight Line Diagrams
2500 City and County Plats
2501 City Photographs
2502 Community Photographs
2600 Receipts from Map Sales
2800 Special Mapping

Traffic Counting and Related Activities

3100 Permanent Counters
3200 Portable Counters
3300 Regular Traffic Counts - Machine
3301 Manual Classification Counts



PLANNING SURVEY COSTS - Continued

Traffic Counting and Related Activities - Cont.

3303 Design Hour Volumes
3304 Accident By Section Report
3400 Accident Statistics (Patrol)
3400-01 Hazardous Accident Locations
3401 Interstate Accident Study - Phase I
3700 Regular Speed Studies
3701 Special Speed Studies
3900 Studies of Alternate Routes (O & D)
3901 Special Traffic Counts
3932 System Volume and Classification Counts
8201 Motor Vehicle Use Study
8300 Loadmeter Survey, Regular Thirtieth Peak Hour

Motor Vehicles, Operators and Fuels

4000 Registration Reports
4001 Motor Fuel Reports
4002 Vehicle Operators Report
4003 Truck and Bus Statistics
4004 Truck Weight Statistics

Financial Statistics

4100 Fiscal Studies - State
4101 State Quarterly Expenditures
4200 Fiscal Studies - Local
4300 Construction Cost Statistics
4301 Construction Cost Index

Highway Statistics

5100 Highway Investment and Road Life
5200 State Mileage Tables
5201 Local Mileage Tables
5300 Road Log

Out-of-State Travelers Study

8518 Tourist Survey

Economic Highway Studies

6100 Primary System
6101 Secondary System
6102 Urban System
6103 Interstate System



PLANNING SURVEY COSTS - Continued

System and Programming

1400	Sufficiency Ratings
8444	Function Classification Study
8552	Highway Needs Estimate
8554	Interstate Cost Estimate
8555-01	Interstate System Traffic Estimate
8556	Traffic Operations Studies
8557	Project Control and Programming

Urban Transportation Studies

3918	Helena Urban Transportation Study
3914-08	Great Falls Transportation Study
3915-08	Billings Five Year Update
3917	Missoula Comprehensive Study
8700-01	City Planning General
8800-02	Continuing Planning in Urban Areas
3919	Miles City Transportation Study
8907	Library General
8907-01	Film Library

Miscellaneous Special Studies

4002-02	Beautification Estimate
6906	Scenic Roads and Parkways
8400	Interstate Status Development
8900	Miscellaneous Special Studies

Planning and Research Projects by Other Departments and Agencies

3403	Statewide Economic Base Study Mile Post System
3701	Special Speed Studies
6600	Traffic Corridor Study
6901	Right-of-Way Studies
7907	Roadside Reseeding
7908	Landslide Investigation
7909	Drainage Correlation
7915	Lithified Shale
7916	Heat Measurement by Immersion
7917	Cause of Asphalt Cracking in Montana
8500	Subscription to Highway Research Correlation Services
8519	Drainage Area Flow

PLANNING SURVEY COSTS - Continued

Planning and Research Projects by Other Departments and Agencies

8520 Overhead Sign Bridges

8521 Planning Survey Data Bank

Construction of Weigh Stations

<u>Project No.</u>	<u>Agreement No.</u>	<u>Unit Number</u> <u>Yr.</u>
--------------------	----------------------	----------------------------------

8301

02	Missler
03	Helena
04	Ulm
05	Miasoula
07	Drummond
08	Three Forks
09	Park City
11	Forsyth
12	Wibaux

OUTDOOR ADVERTISING CONTROL

ACCOUNT NUMBER 9702

This account will be used to record costs incurred with the control of outdoor advertising signs.

AREA NUMBER: PROJECT CHARGES

Use the area assigned to the office performing the work.

CLASS NUMBER: Use the proper class number as assigned in the front of this manual.

PROJECT NUMBER: PRIMARY PROJECTS. The first digit will indicate the system of roadway.

The second digit will indicate one of the following:

1 Statewide Routes 3 State Routes

2 Federal Routes 4 Other Routes

The third and fourth digits will represent the county in which the project is located. 58 will be used for statewide charges.

INTERSTATE PROJECTS. The first digit will be coded with the number 4; the remaining three digits will be the numbers established under the original programmed project.

AGREEMENT NUMBER: Use the assigned state project agreement number which represents the Federal-Aid agreement number, or as assigned.

UNIT NUMBER: This field will identify a special phase of work on some projects, or the county number on interstate projects.

WORK NUMBERS: 01 - Preliminary investigations
 02 - Appraisals
 03 - Negotiations
 04 - Legal
 05 - Administration

OUTDOOR ADVERTISING CONTROL - Continued

WORK NUMBERS: Cont.

- 06 - Sign payments
- 07 - Travel and per diem
- 08 - Receipts
- 09 - Removal costs
- 10 - Photography
- 11 - Data processing
- 12 - Advertising
- 13 - Permits and licenses
- 14 - Inventory

ACCOUNT NUMBER: 9702

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

STATE MOTOR POOL AREA NUMBERS

The following area numbers will be used with State Motor Pool Accounts:

9010	Helena State Motor Pool Division
9110	Missoula State Motor Pool Division
9120	Kalispell State Motor Pool Division
9210	Butte State Motor Pool Division
9220	Bozeman State Motor Pool Division
9310	Great Falls State Motor Pool Division
9320	Havre State Motor Pool Division
9410	Glendive State Motor Pool Division
9420	Wolf Point State Motor Pool Division
9510	Billings State Motor Pool Division
9520	Miles City State Motor Pool Division
9530	Lewistown State Motor Pool Division



STATE MOTOR POOL OFFICE FURNITURE AND FIXTURES

ACCOUNT NUMBER 0510

Asset

Charges incurred in the acquisition of office furniture and fixtures will be charged to this account. Major renovation charges, of existing furniture and fixtures, will also be coded to this account. Ordinary repairs, cleaning, etc., will be charged to Account Number 0600. Shop-built furniture or fixtures will be transferred to this account from an authorized work in progress account.

AREA NUMBER: Motor Pool area number where item is to be located.

CLASS NUMBER: Not Used

PROJECT NUMBER: Use the proper authorized index number from the list of approved index numbers assigned in the Highway Commission 1400 Account. If an item is not on the list, the Accounting Division will authorize the use of a new number.

AGREEMENT AND
UNIT NUMBERS: These fields are used to distinguish identical items which have the same index or agreement numbers. These four digits are used together.

Example: Agreement and Unit Number

Item Number	99 is coded	0099
Item Number	100 is coded	0100
Item Number	1000 is coded	1000

WORK NUMBER: Not Used

ACCOUNT NUMBER: 0510

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.



STATE MOTOR POOL ROAD EQUIPMENT

ACCOUNT NUMBER 0520

Asset

All charges incurred in the procurement or major renovation of road equipment will be charged to this account.

AREA NUMBER:	Motor Pool area in which equipment is located.
CLASS NUMBER:	See following pages.
PROJECT NUMBER:	The first digit position will be a dash followed by three numeric or alphabetic symbols. This field may contain a combination of the alphabetic and numeric symbols or may be all alphabetic or numeric. This field will identify a particular piece of equipment.
AGREEMENT NUMBER:	Not Used
UNIT NUMBER:	Not Used
WORK NUMBER:	Not Used
ACCOUNT NUMBER:	0520
COMMODITY NUMBER:	Use the proper commodity code number as assigned in the commodity code.
QUANTITY NUMBER:	Number of items involved in the transaction will be entered in this field.
UNIT OF MEASURE:	Use the proper unit of measure code number as assigned in the unit of measure code.

Class Number	Type of Equipment		
00	Passenger Car		
01	Station Wagon		2 Wheel Drive
02	Station Wagon		4 Wheel Drive
03	Suburban		2 Wheel Drive
04	Suburban		4 Wheel Drive
05	Special Individual Basis		
06	Open		
07	Pickup - 1/2 Ton		2 Wheel Drive
08	Pickup - 3/4 Ton		2 Wheel Drive
09	Pickup, Flatbed & Stake Body - 1 Ton		2 Wheel Drive
10	Pickup - 3/4 Ton - 6 Pass.		2 Wheel Drive
11	Panel or Van - 1/2 Ton		2 Wheel Drive
12	Panel or Van - 3/4 - 1 Ton		2 Wheel Drive
13	Pickup - 1/2 Ton		4 Wheel Drive
14	Pickup - 3/4 Ton		4 Wheel Drive
15	Pickup - 3/4 Ton - 6 Pass.		4 Wheel Drive
16	Pickup, Flatbed & Stake Body - 1 Ton		4 Wheel Drive
17	Dump Truck	14,000 to under 19,000 GVW	Gasoline - 4 x 2
18	Dump Truck	19,000 to under 24,000 GVW	Gasoline - 4 x 2
19	Dump Truck	24,000 to under 30,000 GVW	Gasoline - 4 x 2
20	Truck, Cab & Chassis	14,000 to under 19,000 GVW	Gasoline - 4 x 2
21	Truck, Cab & Chassis	19,000 to under 24,000 GVW	Gasoline - 4 x 2
22	Truck, Cab & Chassis	24,000 to under 30,000 GVW	Gasoline - 4 x 2
23	Truck, Tractor	24,000 to under 30,000 GVW	Gasoline - 4 x 2
24	Dump Truck	24,000 to under 30,000 GVW	Gasoline - 4 x 2
25	Truck, Cab & Chassis	24,000 to under 30,000 GVW	Gasoline - 4 x 2
26	Dump Truck	19,000 to under 24,000 GVW	Diesel - 4 x 2
27	Dump Truck	24,000 to under 30,000 GVW	Diesel - 4 x 2

Class Number	Type of Equipment		
28	Truck, Cab & Chassis	24,000 to under 30,000 GVW	Diesel - 4 x 2
29	Truck, Tractor	24,000 to under 30,000 GVW	Diesel - 4 x 2
30	Dump Truck	24,000 to under 30,000 GVW	Diesel - 4 x 4
31	Dump Truck	30,000 and over GVW	Diesel - 4 x 4
32	Truck, Cab & Chassis	30,000 and over GVW	Diesel - 4 x 4
33	Dump Truck	30,000 and over GVW	Diesel - 6 x 4
34	Truck, Cab & Chassis	30,000 and over GVW	Diesel - 6 x 4
35	Truck, Tractor	30,000 and over GVW	Diesel - 6 x 4
36	Dump Truck	30,000 and over GVW	Diesel - 6 x 6



STATE MOTOR POOL LAND AND BUILDINGS

ACCOUNT NUMBER 0530

Asset

All charges incurred in the construction, major renovation or purchase of buildings, including the land, will be charged to this account.

Approval must be received before any charges may be made to this account.

AREA NUMBER: Motor Pool area in which building is located.

CLASS NUMBER: Not Used

PROJECT NUMBER: The first and second digits will show the county in which the building is located. The third and fourth digits will designate sites within the county.

- 01 - First Site
- 02 - Second Site
- 03 - Third Site

AGREEMENT NUMBER: 01 - is used to designate the site.

02 - is used to designate the first building.

03 - is used to designate the second building, etc.

UNIT NUMBER: This number will be used to designate additions, improvements, betterments, etc., to buildings.

WORK NUMBER: 01 - Concrete foundations and floors

02 - Other structural

03 - Electrical

04 - Heating and air conditioning

05 - Water supply other than well drilling

06 - Bins, racks, cabinets

07 - Painting

08 - Driveways, fences, trails, roadways

09 - Architectural fees - Plans

10 - Advertising

11 - Landscaping

12 - Land

WORK NUMBER (Cont): 13 - Testing of Materials
 14 - Buildings
 15 - Sewage
 16 - Well Drilling

ACCOUNT NUMBER: 0530

COMMODITY NUMBER: Use the proper commodity number as assigned in the
 commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be
 entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned
 in the unit of measure code.

Asset.

All equipment rental furnished, work accomplished and materials furnished for other agencies on a reimbursable basis are chargeable to this account. Costs will be accumulated in Account Number 0580 and will be transferred to this account monthly.

AREA NUMBER: Motor Pool area which has been requested to do or
accomplish the work. This number is assigned by the
Accounting Division

CLASS NUMBER:	Not Used	00	Current Accounts
		01	Transfers to Collection Agency
		02	Transfers to Attorneys

PROJECT NUMBER: This number is assigned by the Accounting Division
and it identifies the agency.

AGREEMENT NUMBER: Not Used

UNIT NUMBER: Not Used

WORK NUMBER: Not Used

ACCOUNT NUMBER: 0570

COMMODITY NUMBER: Use the proper commodity number as assigned in the
 commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.



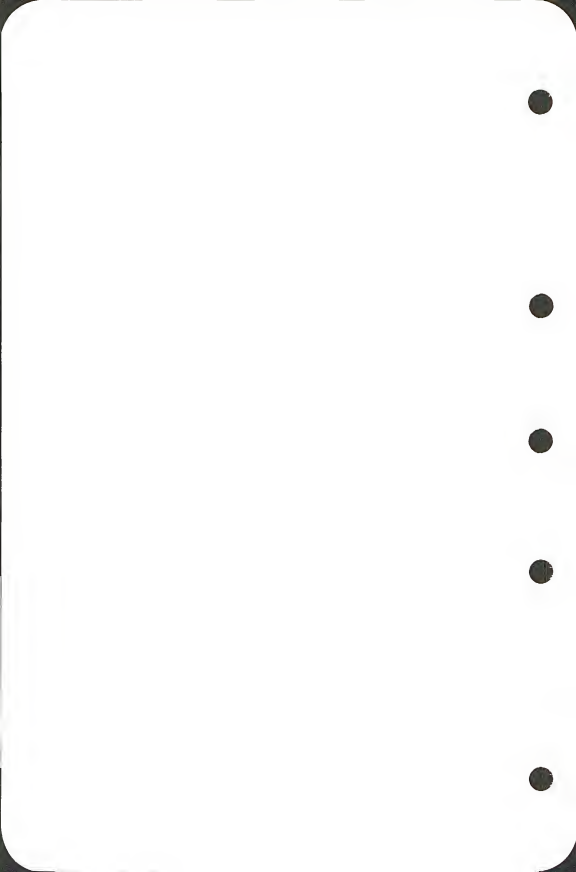
STATE MOTOR POOL ACCOUNTS RECEIVABLE WORK IN PROGRESS

ACCOUNT NUMBER 0580

Asset

This account will be used to accumulate all costs incurred by the State Motor Pool Division for other governmental units on a reimbursable basis.

AREA NUMBER:	Motor Pool area which has been requested to do or accomplish the work.
CLASS NUMBER:	Not Used
PROJECT NUMBER:	This number identifies the governmental agency and is assigned by the Accounting Division.
AGREEMENT NUMBER:	Not Used
UNIT NUMBER:	Not Used
WORK NUMBER:	Not Used
ACCOUNT NUMBER:	0580
QUANTITY NUMBER:	Number of items involved in the transaction will be entered in this field.
COMMODITY NUMBER:	Use the proper commodity number as assigned in the commodity code.
UNIT OF MEASURE:	Use the proper unit of measure code number as assigned in the unit of measure code.

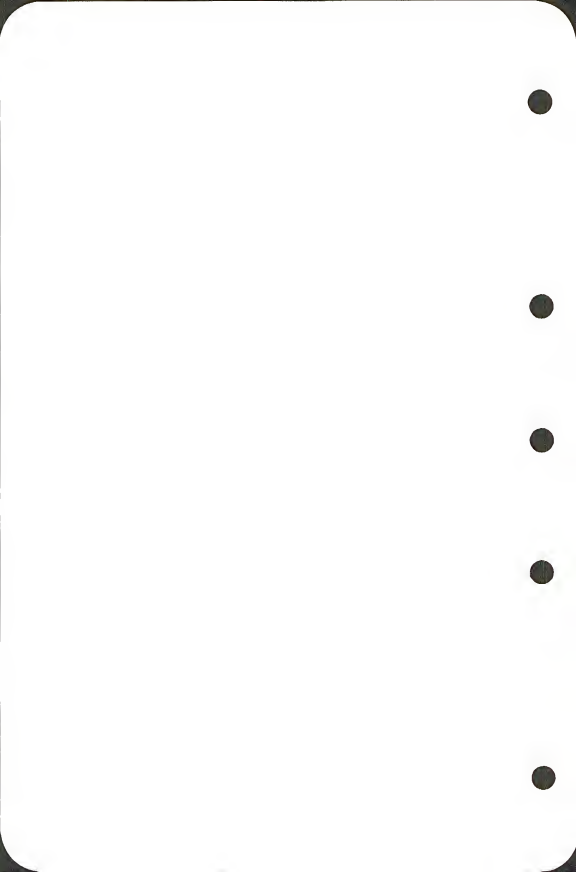


STATE MOTOR POOL INDIRECT COSTS

ACCOUNT NUMBER 0600

This account will be used to accumulate all equipment overhead costs.

AREA NUMBER:	Use the area in which the charges are incurred.
CLASS NUMBER:	Not Used
PROJECT NUMBER:	0001 - General Administrative Overhead 0002 - Prorated Highway Commission Equipment Overhead 0003 - Shop Operators' Overhead
AGREEMENT NUMBER:	Not Used
UNIT NUMBER:	Not Used
WORK NUMBER:	Not Used
ACCOUNT NUMBER:	0600
COMMODITY NUMBER:	Use the proper commodity code number as assigned in the commodity code.
QUANTITY NUMBER:	Number of items involved in the transaction will be entered in this field.
UNIT OF MEASURE:	Use the proper unit of measure code number as assigned in the unit of measure code.



STATE MOTOR POOL DIRECT EQUIPMENT EXPENSE

ACCOUNT NUMBER 0610

Equipment expense incurred in the operation or repair of a specific piece of automotive equipment is charged to this account. Expense items included in this account are: equipment insurance, depreciation, repair parts, supplies, materials and labor. Supplies and materials purchased directly for a specific piece of equipment are chargeable to this account.

AREA NUMBER: Use Motor Pool area in which the charges are incurred.

CLASS NUMBER: This field is used to designate types of equipment.
(See following pages for assigned numbers.)

PROJECT NUMBER: The first digit position will be a dash followed by three alphabetic or numeric symbols. This field may contain a combination of the alphabetic or numeric symbols or may be all alphabetic or numeric. This field will identify a particular piece of equipment.

AGREEMENT NUMBER: Not Used

UNIT NUMBER: Not Used

WORK NUMBER: Not Used

ACCOUNT NUMBER: 0610

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

Class Number	Type of Equipment		
00	Passenger Car		
01	Station Wagon		2 Wheel Drive
02	Station Wagon		4 Wheel Drive
03	Suburban		2 Wheel Drive
04	Suburban		4 Wheel Drive
05	Special Individual Basis		
06	Open		
07	Pickup - 1/2 Ton		2 Wheel Drive
08	Pickup - 3/4 Ton		2 Wheel Drive
09	Pickup, Flatbed & Stake Body - 1 Ton		2 Wheel Drive
10	Pickup - 3/4 Ton - 6 Pass.		2 Wheel Drive
11	Panel or Van - 1/2 Ton		2 Wheel Drive
12	Panel or Van - 3/4 - 1 Ton		2 Wheel Drive
13	Pickup - 1/2 Ton		4 Wheel Drive
14	Pickup - 3/4 Ton		4 Wheel Drive
15	Pickup - 3/4 Ton - 6 Pass.		4 Wheel Drive
16	Pickup, Flatbed & Stake Body - 1 Ton		4 Wheel Drive
17	Dump Truck	14,000 to under 19,000 GVW	Gasoline - 4 x 2
18	Dump Truck	19,000 to under 24,000 GVW	Gasoline - 4 x 2
19	Dump Truck	24,000 to under 30,000 GVW	Gasoline - 4 x 2
20	Truck, Cab & Chassis	14,000 to under 19,000 GVW	Gasoline - 4 x 2
21	Truck, Cab & Chassis	19,000 to under 24,000 GVW	Gasoline - 4 x 2
22	Truck, Cab & Chassis	24,000 to under 30,000 GVW	Gasoline - 4 x 2
23	Truck, Tractor	24,000 to under 30,000 GVW	Gasoline - 4 x 2
24	Dump Truck	24,000 to under 30,000 GVW	Gasoline - 4 x 4
25	Truck, Cab & Chassis	24,000 to under 30,000 GVW	Gasoline - 4 x 4
26	Dump Truck	19,000 to under 24,000 GVW	Diesel - 4 x 2
27	Dump Truck	24,000 to under 30,000 GVW	Diesel - 4 x 2

Class Number	Type of Equipment			
28	Truck, Cab & Chassis	24,000 to under 30,000 GVW		Diesel - 4 x 2
29	Truck, Tractor	24,000 to under 30,000 GVW		Diesel - 4 x 2
30	Dump Truck	24,000 to under 30,000 GVW		Diesel - 4 x 4
31	Dump Truck	30,000 and over	GVW	Diesel - 4 x 4
32	Truck, Cab & Chassis	30,000 and over	GVW	Diesel - 4 x 4
33	Dump Truck	30,000 and over	GVW	Diesel - 6 x 4
34	Truck, Cab & Chassis	30,000 and over	GVW	Diesel - 6 x 4
35	Truck, Tractor	30,000 and over	GVW	Diesel - 6 x 4
36	Dump Truck	30,000 and over	GVW	Diesel - 6 x 6



STATE MOTOR POOL PAYROLL OVERHEAD

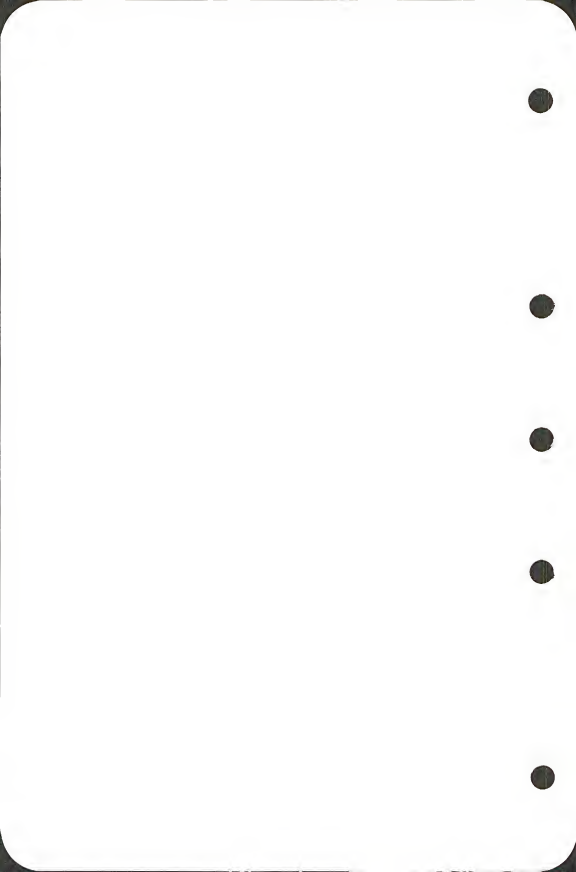
ACCOUNT NUMBER 0632

LEAVE TAKEN - ALL TYPES

Debit this account with all leave taken. Leave includes vacation, sick, paid holiday, military and jury duty.

When on vacation, sick or military or jury duty, and a holiday comes on a weekday, that holiday is coded as a paid holiday. When a Saturday or a Sunday is a holiday and a Friday or a Monday is given in lieu of the actual holiday, that Friday or Monday is coded as a charge to paid holiday.

AREA NUMBER:	Motor Pool area in which the personnel is assigned.
CLASS NUMBER:	Not Used
PROJECT NUMBER:	Not Used
AGREEMENT NUMBER:	Not Used
UNIT NUMBER:	Not Used
WORK NUMBER:	Not Used
ACCOUNT NUMBER:	0632
COMMODITY NUMBER:	Use the proper commodity number as assigned in the commodity code for the particular type of leave.
QUANTITY NUMBER:	Number of items involved in the transaction will be entered in this field.
UNIT OF MEASURE:	Use the proper unit of measure code number as assigned in the unit of measure code.



STATE MOTOR POOL NON-REIMBURSED VEHICLE LOSS EXPENSE

ACCOUNT NUMBER 0660

This account will be used to record vehicle damage expense which has not been reimbursed from any source for damages to State Motor Pool owned vehicles.

AREA NUMBER:	Use the State Motor Pool area number to which the vehicle is assigned.
CLASS NUMBER:	Use the class number assigned to the damaged vehicle.
PROJECT NUMBER:	Use the three digit number assigned as the vehicle number preceded by a dash.
AGREEMENT NUMBER:	Not used.
UNIT NUMBER:	Not used.
WORK NUMBER:	Not used.
ACCOUNT NUMBER:	0660
COMMODITY NUMBER:	Use the proper commodity number as assigned in the commodity code.
QUANTITY NUMBER:	Number of items involved in the transaction will be entered in this field.
UNIT OF MEASURE:	Use the proper unit of measure code number as assigned in the unit of measure code.



STATE MOTOR POOL VEHICLE TRANSFER EXPENSE

ACCOUNT 0670

This account is used to record the expense in transferring vehicles from one location to another; when trading in vehicles from the division point to the trade-in center; and when transferring new vehicles from the pick up point to the division point.

Daily equipment rental forms will not be made after the vehicle has reached the division point on trade-in vehicles, or for the miles from the pick up point to the division point on new vehicles.

Daily equipment rental forms will be used for transfer of vehicles from division point to division point.

Gasoline, motor oil, labor charges etc. while driving the vehicles are to be coded to this account when transferring vehicles from the division point to the trade-in point and from pick up point to division point on new purchases.

AREA NUMBER:	Motor Pool area in which vehicle is assigned.
CLASS NUMBER:	Use the class number assigned to the vehicle.
PROJECT NUMBER:	Use the letter and numbers assigned to the vehicle.
AGREEMENT NUMBER:	Not used.
UNIT NUMBER:	Not used.
WORK NUMBER:	01 - Trade-in units. 02 - Newly purchased units. 03 - Units transferred from one division to another.
ACCOUNT NUMBER:	0670
COMMODITY NUMBER:	Use the proper number as assigned in the Commodity Codes.
QUANTITY:	Proper.
UNIT OF MEASURE:	Use the proper number as assigned in the Unit of Measure Codes.

